

## State Tax Filing Guidance for Coronavirus Pandemic

Updated: 12/7/20 - 1 pm et

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

| State         | Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information   |
|---------------|---------------|---|---|
| Summary of    |               | State filing relief/revised due dates in response to Coronavirus  | [Note:  |
| States Filing |               |   | - 7 states not impacted for individual income                                 |
| Relief        |               | All states with a personal income tax have extended their 4/15 due dates  | taxes - no personal income tax (AK, FL, NV,                                   |
|               |               | (40 with a 7/15 deadline, and 7 (5 income taxes and 2 other taxes) states   | SD, TX, WA, WY), and 2 states no tax on                                       |
|               |               | with other deadlines – as detailed below).  | wages (NH and TN – interest and dividends)                                    |
|               |               |   | (41 states have personal income tax)  |
|               |               | -41 states (including DC) individual income tax and some other entities   | - 2 states (SD, WY) no corporate income tax                                   |
|               |               | 4/15 to 7/15 filing and payments deadline for coronavirus pandemic.   | and no gross receipts tax,  |
|               |               | [AK, AL, AR, AZ, CA, CO, CT, DC, DE, GA, IL, IN, KS, KY, LA,  | - 4 states (NV, OH, TX, WA) have gross  |
|               |               | MA, ME, MD, MI, MN, MO, MS, MT, NC, ND, NE, NJ, NM, NY, OH,   | receipts taxes instead of corporate income taxes                              |
|               |               | OK, OR, PA, RI, SC, TN, TX, UT, VT, WI, WV] and USVI have changed from 4/15 to 7/15. Note: CT and MN business deadlines not | - at least 4 states have 1 employee in state<br>causes nexus (CA, ID, NJ, VA) |
|               |               | 7/15. PA corporation deadline extended from $5/15$ to $8/14$ . MI   | - 6 states have a convenience of the employer                                 |
|               |               | corporation deadline extended to 7/31. Florida extended its 5/1   | test for remote workers generally (AR, CT, DE,                                |
|               |               | corporate income/franchise tax return deadline to 6/1 for payments and  | NE, NY, PA)   |
|               |               | for requesting an extension (to file by extended due date of $11/2/20$ ) and  |   |
|               |               | for filing to 8/3.  | 16 States with 15 reciprocity agreements                                      |
|               |               |   | District of Columbia (Maryland, Virginia)                                     |
|               |               | - 4 states for individual income tax changed to other filing and  | Illinois (Iowa, Kentucky, Michigan, Wisconsin)                                |
|               |               | payments deadline for coronavirus pandemic [IA (7/31), HI, (7/20), ID   | Iowa (Illinois)   |
|               |               | (6/15), VA (filings 5/1, 6/1 payments)] and Puerto Rico (6/15).   | Kentucky (Illinois, Indiana, Michigan, Ohio,                                  |
|               |               |   | Virginia, West Virginia, Wisconsin)   |
|               |               | - 2 states for other taxes have changed deadlines for the pandemic [NH  | Maryland (District of Columbia, Pennsylvania,                                 |
|               |               | (6/15 - business tax, interest and dividends tax, WA (6/15 - annual   | Virginia, West Virginia)  |
|               |               | business and occupation tax)].  | Michigan (Illinois, Indiana, Kentucky,  |
|               |               | 2020 Estimated Terr Described a Delive  | Minnesota, Ohio, Wisconsin)   |
|               |               | 2020 Estimated Tax Payments Relief -  | Minnesota (Michigan, North Dakota)  |
|               |               | - 23 states followed federal and moved both Q1 and Q2 estimated   | Montana (North Dakota)  |
|               |               | payments to 7/15 – (AL, CA, CO, CT, GA, IN, KY, ME, MD, MA, MI, MS, MO, NC, NM, ND, OH, PA, RI, SC, VT, WV, WI)             | New Jersey (Pennsylvania)<br>North Dakota (Minnesota, Montana)                |
|               |               | wii, wio, wio, <u>ive</u> , ivw, ivb, oii, rA, Ki, SC, v i, W V, Wi)  | TYOTHI Dakota (Millinesota, Miolitalia)                                       |

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| State | Guidance/Date | <ul> <li>Guidance Rener Provisions for Coronavirus</li> <li>7 states Q1 moved to 7/15, Q2 remains 6/15 – DE, MT, NE, NJ, NY, OK (and TN franchise and excise tax).</li> <li>9 States (including DC) kept 4/15 and 6/15 due dates – (AZ, AR, DC, HI, IL, LA, KS, MN, OR) and IA kept at 4/30 and 6/30.</li> <li>2 states moved Q1 (and kept Q2) at 6/15 for both – ID, NH</li> <li>1 state moved Q1 to 6/1 and kept Q2 at 6/15 – VA</li> <li>1 states (including DC) have Q1 and Q2 estimated payments before 7/15 - (AZ, AR, DC, HI, IA, ID, IL, LA, KS, MN, NH, OR, VA)</li> <li>6 states not applicable because no personal income tax or franchise</li> </ul> | Ohio (Indiana, Kentucky, Michigan,<br>Pennsylvania, West Virginia)<br>Pennsylvania (Indiana, Maryland, New Jersey,<br>Ohio, Virginia, West Virginia)<br>Virginia (District of Columbia, Kentucky,<br>Maryland, Pennsylvania, West Virginia)<br>West Virginia (Kentucky, Maryland, Ohio,<br>Pennsylvania, Virginia)<br>Wisconsin (Illinois, Indiana, Kentucky,<br>Michigan) |
|       |               | <ul> <li>tax for pass-throughs – FL, NV, SD, TX, UT, WY</li> <li>Summary of States' Second Quarter Estimated Tax Deadlines – Tax</li> </ul>  | Enacted legislation on filing and payment due date relief:   |
|       |               | Foundation (5/22/20, updates for RI and IN changed 6/15 Q2 to 7/15)  | Kentucky - enacted legislation $3/30/20$ - <u>S.B.</u><br><u>150</u> requires the Department of Revenue to<br>provide_the same extensions as offered by the  |
|       |               | Summary of Nexus Relief Guidance   | U.S. Department of the Treasury and the  |
|       |               | <ul> <li>18 states provide that the presence of an employee working<br/>in a state due to shelter-in-place restrictions will not create<br/>nexus for tax purposes in that state. [AL, CA, DC, GA, IA,<br/>IN, MA, MD, ME, MN, MS, ND, NJ, OR, PA, RI, SC (through<br/>2020), WI, City of Philadelphia]</li> </ul>   | Internal Revenue Service in response to the<br>novel coronavirus and to waive penalties and<br>interest.<br>Under the bill's tax provisions, tax districts are<br>authorized to suspend or extend return<br>deadlines for taxable net profits or gross   |
|       |               | <ul> <li>15 states are providing a temporary safe harbor or waiver<br/>for state withholdings and tax liability for remote work in<br/>different state during pandemic [AL, GA, IL, IN, MA, MD, ME,<br/>MN, MS, NE, NJ, PA, RI, SC (through 2020), and WI, and City<br/>of St. Louis</li> </ul>  | receipts during the state's declared emergency,<br>which was issued March 6 and contains no<br>stated end date.<br>LA — Act 47 (S.B. 498), Laws 2020, effective  |
|       |               | <ul> <li><u>7 states</u> with pandemic guidance of withholding to the state<br/>from where employee is telecommuting (i.e., employee's home<br/>state) - CA, CO, IA, KY, MO, OR, VT</li> </ul>   | June 4, 2020 - If a disaster or emergency is<br>declared by the Louisiana Governor or the U.S.<br>President, the Department of Revenue may<br>extend tax return filing and payment deadlines   |
|       |               | <ul> <li>6 states – providing that the state will NOT use someone's relocation during the pandemic as the basis for exceeding the protections provided by P.L. 86-272 for the employer of the temporary relocated employee. [CA, GA, IA, IN, MA, RI]</li> <li>Chart on State Covid-19 guidance on telecommuting (6/10/20)</li> </ul>   | by no more than:<br>- six months for income and franchise taxes;<br>- three months for any other tax.<br>Interest may accrue during the extension in the<br>case of a governor-declared disaster, but not<br>during a presidentially-declared disaster.  |
|       |               | Local withholding for remote workers in pandemic - Philadelphia - and <b>Ohio</b> : Am Sub H.B. No 197, has waived the "20 day rule" during the health emergency. Employers should continue to withhold employee tax   | NC – Under the <u>new law signed</u> by Governor<br>Roy Cooper, the NCDOR <u>will not charge</u><br><u>interest from April 15, 2020 through July 15,</u><br><u>2020 on underpayments of individual income</u> ,  |

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|       |               | from an employee's principal place of business, despite temporary work  | corporate income, and franchise tax on tax   |
|       |               | from home location  | returns due to be filed between April 15, 2020,  |
|       |               | Michigan: Wages earned by nonresidents should not be subject to local   | through July 15, 2020. The relief also applies   |
|       |               | income tax.   | to estimated income tax payments due between   |
|       |               |   | the same dates.  |
|       |               | Summary of Electronic Signatures Relief (AICPA state chart on   |  |
|       |               | guidance on electronic signatures)  | NJ - Bill <u>S-2338</u> enacted 4/14/20 - extended the   |
|       |               | <ul> <li>15 states permit electronic images (scanned or photographed) of signatures (instead of wet signature requirements). [AZ, CA, DC, GA, IA, MA, MD, MI (MI Treas.), MS, NE, NJ, NY (esig on efile auth.) OH, PA, and RI] (Permanent legislation on electronic signatures – NY)</li> <li>4 states permits email of documents – GA, MD, MS, NY</li> </ul>   | time to file and pay 2019 calendar year<br>Individual Gross Income Tax, Partnership, and<br>Corporation Business Tax originally due on<br>April 15, 2020 was <u>signed by the Governor</u> on<br>4/14/20. These taxpayers will have until July<br>15, 2020 to file returns and make applicable tax<br>payments, which includes 1st quarter 2020<br>estimated tax payments.   |
|       |               | <ul> <li>Provide automatic acceptance into the state electronic filing program if accepted by the IRS and do not require a separate signature authorization form other than the IRS Form 8879 series</li> <li>Examples:</li> <li>1 state - <u>GA</u> for all returns</li> <li>13 states do not require a signature form unique to that state when e-filing an individual tax return (Form 1040) - CT, FL, GA, KS, ME, MN, MT, NH, NC, OH, TN, TX, (Kansas City and</li> </ul>   | NM - <u>HB-6 allows for taxpayers who file their</u><br>return by July 15th, 2020 to have until April 15,<br>2021 to pay the tax due in full without getting<br>asessed late payment penalty or interest. Please<br>note, failure to file a return by July 15th, 2020<br>will exclude the taxpayer from the penalty and<br>interest relief through April 15, 2021.   |
|       |               | St. Louis, MO, KY cities, MI cities, MI business tax, some OR cities including Portland, OH cities, PA cities including Philadelphia and Pittsburg)   | Withholding being reported and associated<br>payments due between March 25th, 2020 and<br>July 25th, 2020 may be submitted without<br>penalty no later than July 25th, 2020. This<br>return filing extension does not apply to gross   |
|       |               | <ul> <li>Provide one additional month state filing after federal filing (including extensions) penalty relief.</li> <li>Examples:</li> <li>6 states – (Delaware, Idaho, Kansas, Maine, New Jersey, and Vermont) providing automatic penalty relief for corporations that file by 11/16/20.</li> <li>11 states – (Alabama, Georgia, Idaho, Mississippi, Missouri, Nebraska, North Carolina, Rhode Island, Tennessee (also one additional month proposed legislation, Utah, and West Virginia) is providing case by case relief upon request for corporations that file by 11/16/20.</li> <li>3 states – (AZ, IA, NY) are providing extensions beyond 11/16/20 Arizona corporate and individual extended returns are due by 1/15/21 (and fiduciary returns by 12/30/20) if a federal extension from 7/15/20 was filed, but if efiling, return should be efiled by 10/15/21 as AZ system linked to federal efile system</li> </ul> | receipts tax, governmental gross receipts tax,<br>compensating tax, leased vehicle gross receipt<br>receipts, leased vehicle surcharge (reported<br>using CRS), or any other tax program that is no<br>listed above. HB-6 allows for taxpayers who<br>have filed their CRS returns timely, including<br>the extension above for withholding and norma<br>due dates for gross receipts tax and<br>compensating tax that have been unable to pay<br>timely to have until April 25th, 2021 to pay the<br>tax due in full without getting assessed late<br>payment penalty or interest. Please note, failure<br>to file a return by the due date will exclude the<br>taxpayer from the penalty and interest relief<br>through April 25, 2021. There is an extension<br>to pay property tax that was originally due |

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|       |               | that often shuts down after 10/15/21. Lowa - 7/31/20 returns   | between April 10, 2020 to May 10, 2020 by   |
|       |               | automatically extended 6 months until 1/31/21 if paid 90% taxes  | May 10, 2021 without being assessed penalty   |
|       |               | due by 7/31/20. New York provides corporate extensions until   | and interest. This bill also provides relief for  |
|       |               | 4/15/21 upon filing extension requests.  | health care providers, excluding hospitals  |
|       |               | 2 states – providing no use tax on donations of PPE – [ <u>IN</u> , <u>MI</u> ]  | licensed by the Department of Health, with an<br>exemption for monies received by the federal<br>government through payments pursuant to the<br>federal Coronavirus Aid, Relief, and Economic<br>Security Act of 2020 (CARES Act).  |
|       |               | <b>Relevant Excerpts of States' Tax Filing, Payment, and</b><br><b>Administrative Relief</b><br>August 14 – <u>PA</u> – corporation tax returns and payments that were due   | Note, monies from the CARES Act are only<br>taxable if they are monies received to cover the<br>receipts of services or property sold that are<br>normally taxable under the Gross Receipts and   |
|       |               | May 15 are extended to August 14. There is no extension for the June 15  | Compensating Tax Act.   |
|       |               | estimated payment due date for corporations.   | Ohio bill – <u>House Bill 197</u> – enacted 3/27/20 –   |
|       |               | July $31 - \underline{IA}$ – for return filing and payment due $3/19-7/31$ – individual, composite, fiduciary, corporation, franchise tax, partnership, S corp, credit union – no late filing or underpayment penalties. Interest starting $8/1/20$ . Relief does not apply to estimated taxes. Relief includes fiscal year returns. The filing and payment extension applies to any tax return and associated tax payment listed in Order 2020-01 with a due date on or after March 19, 2020, but before July 31, 2020. The filing and payment extension does not apply to estimated tax payments. A calendar-year  | <ul> <li>for individuals - the due date would get<br/>extended to the federal due date, but the Tax<br/>Commissioner needs to act once it is enacted.</li> <li>For the CAT, the Commissioner would be<br/>authorized to extend the due date for this return,<br/>which is originally due May 11, 2020. Other tax<br/>changes in the bill regarding net profit and<br/>withholding.</li> <li>OK – enacted - Oklahoma Governor Kevin Stitt<br/>signed legislation (S.B. 1075, Laws 2020) on<br/>5/21/20 granting temporary leniency to certain<br/>Quality Jobs Program participants unable to<br/>meet certain payroll threshold requirements due<br/>to business implications of COVID-19.<br/>(6/24/20)</li> </ul> |
|       |               | filer's 1st quarter and 2nd quarter 2020 estimated payments are due on<br>April 30, 2020, and June 30, 2020, respectively. Estimated taxes were<br>specifically excluded from the relief in Order 2020-01. The estimated tax<br>underpayment penalty relief provided in Order 2020-03 only applies to<br>certain estimated tax installments due for tax years that begin in 2020.<br>For example, 2019 estimated tax payments for calendar year filers were<br>due in four installments (e.g. April 30, June 30, September 30, January<br>31, 2020) and these penalties are imposed for failure to make adequate   |   |
|       |               | estimated payments on time. Those estimated payments are not covered<br>by these Orders. Penalties calculated on the 2019 <u>IA 2210, 2210F</u> , or<br><u>2210S</u> (individuals) or 2019 <u>IA 2220</u> (corporations and financial<br>institutions subject to franchise tax) still must be paid with the Iowa<br>return. The same outcome would apply to fiscal-year filers for tax years<br>that began in 2018 or 2019 with due dates that fall within the period<br>covered by Order 2020-01. Because estimated payments were<br>specifically excluded from Order 2020-01, underpayment penalties due<br>on required payments during the period covered by that order and those<br>returns will still apply. Previously extended tax returns that have an<br>extended due date on or after March 19, 2020, but before July 31, 2020,<br>benefit from the filing extension to July 31, 2020. Note, however, that | NM - <u>HB-6 allows for taxpayers who file their</u><br>return by July 15th, 2020 to have until April 15,<br>2021 to pay the tax due in full without getting<br>assessed late payment penalty or interest. Please<br>note, failure to file a return by July 15th, 2020<br>will exclude the taxpayer from the penalty and<br>interest relief through April 15, 2021.<br>Withholding being reported and associated<br>payments due between March 25th, 2020 and<br>July 25th, 2020 may be submitted without<br>penalty no later than July 25th, 2020. This  |

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|       |               | under Iowa law an automatic extension only extends the time to file a   | return filing extension does not apply to gross  |
|       |               | return, not to pay the tax. Therefore, taxpayers with tax due prior to  | receipts tax, governmental gross receipts tax,   |
|       |               | March 19, 2020 may accrue interest on the balance of unpaid tax. The  | compensating tax, leased vehicle gross receipt   |
|       |               | suspension of interest only applies to interest that accrues between  | receipts, leased vehicle surcharge (reported   |
|       |               | March 19, 2020, and July 31, 2020. Order 2020-03 allows taxpayers to  | using CRS), or any other tax program that is not   |
|       |               | use their 2018 income tax liability (or 110% of their 2018 liability for  | listed above. HB-6 allows for taxpayers who  |
|       |               | high income taxpayers) to compute safe harbor estimates for 2020  | have filed their CRS returns timely, including   |
|       |               | estimated tax installment payments with a due date on or after April 30,  | the extension above for withholding and normal   |
|       |               | 2020, and before July 31, 2020. For most individuals, this additional   | due dates for gross receipts tax and   |
|       |               | relief will apply to their 1st and 2nd quarter estimates for tax year 2020  | compensating tax that have been unable to pay  |
|       |               | due on or before April 30, 2020, and June 30, 2020. A taxpayer will not   | timely to have until April 25th, 2021 to pay the   |
|       |               | be subject to penalties for underpayment of estimated tax with respect to   | tax due in full without getting assessed late  |
|       |               | both installments due on April 30, 2020, and June 30, 2020, if the  | payment penalty or interest. Please note, failure  |
|       |               | individual pays the following amounts for each installment payment:   | to file a return by the due date will exclude the  |
|       |               | - 27.5% of their 2018 Iowa tax liability for a taxpayer whose   | taxpayer from the penalty and interest relief<br>through April 25, 2021. There is an extension |
|       |               | 2018 federal adjusted gross income (as adjusted for any Iowa  | to pay property tax that was originally due  |
|       |               | decoupling including bonus depreciation/section 179   | between April 10, 2020 to May 10, 2020 by  |
|       |               | adjustment) is greater than \$150,000, or greater than \$75,000   | May 10, 2021 without being assessed penalty  |
|       |               | for a married filing separate taxpayer; or  | and interest. This bill also provides relief for   |
|       |               | - 25% of their 2018 Iowa tax liability for any other taxpayer.  | health care providers, excluding hospitals   |
|       |               | As a result, for taxpayers who computed their tax year 2019 safe harbor   | licensed by the Department of Health, with an  |
|       |               | estimates using their 2018 tax liability, and had no change in their  | exemption for monies received by the federal   |
|       |               | withholding since 2019, their 1st and 2nd quarter safe harbor estimated   | government through payments pursuant to the  |
|       |               | payments for tax year 2020 will match their tax year 2019 required  | federal Coronavirus Aid, Relief, and Economic  |
|       |               | quarterly estimated payment. However, any taxpayer who takes  | Security Act of 2020 (CARES Act). Note,  |
|       |               | advantage of the underpayment penalty relief provided in Order 2020-03  | monies from the CARES Act are only taxable if  |
|       |               | must add the remaining amount due for these installments to their next  | they are monies received to cover the receipts of  |
|       |               | installment due on or after July 31, 2020. For most individuals, this will  | services or property sold that are normally  |
|       |               | increase the required 3rd quarter estimate due September 30, 2020.  | taxable under the Gross Receipts and   |
|       |               | Failure to pay the increased required installment by the taxpayer's first<br>due date on or after July 31, 2020, will be considered an underpayment | Compensating Tax Act.  |
|       |               | due date on or after July 31, 2020, will be considered an underpayment<br>of estimated taxes for the installment. The relief granted in Order 2020- |  |
|       |               | 03 is available to any taxpayer required to make a tax year 2020  | NY - enacted $\underline{SB 8832}$ – signed by the   |
|       |               | estimated income tax payment on or after April 30, 2020, but before July  | Governor $8/24/20$ - allows tax preparers to file  |
|       |               | 31, 2020. If overpaid an installment, the overpayment will be carried to  | their client's NYS tax returns with an electronic  |
|       |               | the next installment due. The underpayment of estimated tax penalty is  | signature and permanently submit to NY state   |
|       |               | calculated separately for each quarter. To avoid penalties, the taxpayer  | tax authorization forms with an electronic   |
|       |               | must timely pay at least 25% (or 27.5% for a high income taxpayer) of   | signature instead of the traditional wet   |
|       |               | the 2018 income tax liability with the 1st quarter income tax estimate  | signature.   |
|       |               | and by the due date of the 2nd quarter installment, the taxpayer must pay   | PA – enacted - Act 10 of 2020, which extends   |
|       |               | at least 50% (or 55% for a high income taxpayer) of the 2018 income tax   | the due date of certain personal income tax  |
|       |               | liability, if the relief granted in Order 2020-03 is utilized. Individuals  | returns and payments, as well as waiving   |
|       |               | may be able to reduce or eliminate the amount of one or more of your  | certain other income tax dates. Act 10 of 2020   |
|       |               | required installments by using the annualized income installment method   | certain other meome tax dates. Act 10 01 2020  |

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|       |               | calculated on the IA 2210 Schedule AI. Individuals who cannot pay  | also extends the deadline for the filing of 2019  |
|       |               | quarterly estimates may apply to the Department for a waiver of  | local tax returns and payments to July 15, 2020.  |
|       |               | underpayment penalty.  |   |
|       |               | Deadlines for the IA 1041 Fiduciary Income Tax Return filed by estates   | Virginia - Pursuant to budget language enacted  |
|       |               | and trusts are extended by the Order, but the Order does not extend  | by the 2020 General Assembly (Item 3-5.23 of  |
|       |               | payment and filing deadlines related to the IA 706 Inheritance Tax   | House Bill 29, Chapter 1283 of the 2020 Acts  |
|       |               | Return. The regular deadline for paying Iowa inheritance tax reported on   | of Assembly, and Item 3-5.22 of House Bill  |
|       |               | an IA 706 is the last day of the 9th month following the death of the  | 30), Virginia will waive the accrual of interest  |
|       |               | decedent. A taxpayer's PPP loan that is forgiven and properly excluded   | for certain Virginia income and sales tax   |
|       |               | from federal gross income under section 1106 of the federal CARES Act  | payments that are paid on extension in response   |
|       |               | in a tax year beginning on or after January 1, 2020, will also qualify for   | to the coronavirus disease 2019 (COVID-19)  |
|       |               | exclusion from income for Iowa tax purposes. The COVID-19  | crisis.   |
|       |               | economic impact payments authorized in section 2201 of the federal   |   |
| 1     |               | CARES Act, whether in the form of a rebate or a refundable tax credit,   | Proposed tax related Coronavirus legislation  |
|       |               | will not be included in Iowa taxable income or added back as part of an  | -   |
|       |               | individual's reportable federal income tax refund for Iowa individual  |   |
|       |               | income tax purposes. The Department does not believe that the presence   | AZ - S.B. 1021, sent to the Governor on May   |
|       |               | of employees who normally work outside of Iowa, but who are now  | 26, would require the Arizona Department of   |
|       |               | working remotely from within the state solely as a result of the COVID-  | Revenue to accept electronic signatures and   |
|       |               | <u>19 pandemic state of emergency represents the same type of business</u>   | provides the requirements for such electronic   |
|       |               | activity on the part of the employer contemplated by the law.  | signatures.   |
|       |               | Therefore, while Iowa's state of emergency in response to COVID-19,  | CA A D 2166 no notormad to the Committee  |
|       |               | or similar declared state of emergency in the state where the worker<br>normally worked prior to the COVID-19 pandemic, remains in effect, | CA - <u>A.B. 2166</u> , re-referred to the Committee<br>on Revenue & Taxation on May 5, would |
|       |               | the Department will not consider the presence of one or more employees   | amend Cal Rev. and Tax Code Sec. 24416 to   |
|       |               | working remotely from within Iowa solely due to the COVID-19   | conform to the net operating loss five-year   |
|       |               | pandemic, by itself, sufficient business activity within the state to  | carryback for losses arising in a taxable year  |
|       |               | establish Iowa corporate income tax nexus. Nor does the Department   | beginning after December 31, 2017 and   |
|       |               | consider such presence by non-sales employees due to the pandemic  | before January 1, 2021 recently enacted by the  |
|       |               | sufficient, by itself, to cause a corporation to lose the protections of   | CARES Act. Additionally, the bill allows a  |
|       |               | Public Law 86-272. Iowa individual income tax and withholding  | taxpayer to file a return for the first six months  |
|       |               | requirements have not been modified by the COVID-19 pandemic. Iowa   | of a taxable year if that return includes a claim   |
|       |               | individual residents are subject to tax on their entire income, wherever   | for a net operating loss carryback allowed under  |
|       |               | earned, so an Iowa resident's income tax return filing requirements  | IRC Sec. 172(b)(1)(D)(i).   |
|       |               | should not be affected by temporary telecommuting in Iowa or another   |   |
|       |               | state. Nonresidents of Iowa who normally work in Iowa but are  | DC  |
|       |               | temporarily telecommuting in another state, or who normally work   |   |
|       |               | outside of Iowa but are temporarily telecommuting in Iowa, may need to   | IL - H.B. 5774, introduced on May 8, would  |
|       |               | adjust their income apportionment or their Iowa income tax return filing   | amend 35 ILCS 200/21-27 (waiver of interest   |
|       |               | requirement. Iowa Nonconformity: Coronavirus Aid, Relief, &  | penalty) to provide that, for taxable year 2019   |
|       |               | Economic Security (CARES) Act of 2020 - The Department has   | (payable in 2020), interest penalties will be   |
|       |               | published guidance describing Iowa's nonconformity with provisions of  | waived for the delinquent payment of any  |
|       |               | the CARES Act of 2020 that commonly affect income taxes for  | property tax installment. H.B. 5768, introduced   |
|       |               | individuals and businesses for tax years beginning in calendar year 2018   | on May 5, would provide that if a disaster is   |

| or 2019. Iowa generally conforms with federal tax changes, to the extent   | declared by Governor proclamation for all   |
|--|---|
| they affect Iowa income taxes, for tax years beginning on or after   | counties in the State due to a public health  |
| January 1, 2020. A Retroactive provisions of the CARES Act with  | emergency, the first installment of taxes due in                                    |
| which Iowa does not conform:   | that calendar year will not be considered   |
| Paycheck Protection Program (PPP) under the CARES Act.   | delinquent and will not accrue interest for up to                                   |
| A taxpayer's PPP loan that is forgiven and properly excluded from  | 90 days after the later of (i) June 1 or (ii) the                                   |
| federal gross income under section 1106 of the CARES Act in a tax year   | day after the date specified on the real estate tax                                 |
| beginning on or after January 1, 2020, will also qualify for exclusion   | bill as the first installment annual due date. <u>H.B.</u>                          |
| from income for Iowa tax purposes. However, Iowa is not conformed  | 5772, introduced on May 8, would amend 35   |
| with section 1106 of the CARES Act for tax years beginning prior to  | ILCS 200/21-40 (ordinance for a delayed due   |
| January 1, 2020. If a taxpayer receives PPP loan forgiveness for a tax   | date) to provide for an extension of property tax                                   |
| year beginning prior to January 1, 2020, that discharge of indebtedness  | installment payments and waiver of penalties  |
| may be considered income for Iowa tax purposes, unless the income  | and interest. (5/12/20)   |
| qualifies for exclusion under another applicable provision of federal or   |   |
| Iowa law. Modification of Limitation on Losses for Taxpayers Other   | LA - <u>S.B. 498</u> , scheduled for a third reading and                            |
| than Corporations (Excess Business Losses) under the CARES Act -   | final passage on May 12, authorizes the tax   |
| Iowa was not conformed with the excess business loss limitation for tax  | collector to allow extensions of time to file and                                   |
| year 2018, so the temporary suspension of the excess business loss   | pay taxes in the event of a gubernatorially   |
| limitation in the CARES Act should have no effect on the calculation of  | declared disaster. The bill would also allow the                                    |
| net income on 2018 Iowa income tax returns. For tax year 2019, the   | tax collector to allow extensions of time to file                                   |
| excess business loss limitation will apply for Iowa tax purposes, even   | and pay taxes in the event of a presidentially                                      |
| though the limitation does not apply for federal purposes. Modification  | declared disaster and also allow the suspension                                     |
| of Limitation on Business Interest under the CARES Act - Iowa is not   | of the accrual of interest for all or part of the                                   |
| conformed with this change to the extent it applies retroactively to tax   | extension period. <u>HCR 40</u> , heard by the                                      |
| year 2019. Specifically, the ATI percentage used in calculating the  | Committee on Ways and Means on May  |
| deduction limitation is 30% for Iowa tax purposes in tax year 2019, even   | 11, directs the Department of Revenue to  |
| though many taxpayers have the option to use 50% for federal purposes.<br>Depreciation of Qualified Improvement Property (QIP) under the | develop and make public data on the projected<br>impact of the COVID-19 pandemic on |
| CARES Act - Iowa does not conform to this treatment for tax years 2016   | Louisiana business revenue in 2020 and on net                                       |
| through 2019, and instead treats qualified improvement property placed   | operating loss carry forward deductions for   |
| in service during those tax years as 39-year property. Bonus depreciation  | future tax filings. <u>HCR 43</u> , heard by the                                    |
| under IRC section 168(k) is not allowed for Iowa tax purposes for any  | Committee on Ways and Means on May 11,  |
| tax year. Proposed rulemaking expands options for signatures on paper  | would temporarily suspend the corporation   |
| filings to include copies and facsimiles of signatures.  | franchise tax and the initial tax (levied on  |
| mings to merade copies and racommes of signatures.   | corporations or other entities for the first  |
| July $31 - MI$ – corporation return filing and payment extension.  | accounting period in which the entity becomes                                       |
| and pupillent extension.   | subject to the corporation franchise tax) to  |
| July 20 - HI – filing and payment of 2019 income tax returns (does not   | mitigate some of the financial losses suffered by                                   |
| include 2020 estimated payments) extended for all Affected Taxpayers,  | businesses as a result of COVID-19. HCR 34,   |
| the due date for filing 2019 State income tax returns due from April 20,   | considered by the Committee on Ways and   |
| 2020 to June 20, 2020 is postponed to July 20, 2020. Waives interest   | Means on May 4, would temporarily suspend   |
| and penalties and additions to tax for failure to file or pay if file and pay  | the severance taxes levied on oil, natural gas,                                     |
| by July 20. The relief provided in this Announcement applies solely to   | distillate, and condensate to provide relief to the                                 |
| returns and payments for an Affected Taxpayer's 2019 taxable year due  | oil and natural gas industries from the impact of                                   |
| from April 20, 2020 to June 20, 2020. The relief provided in this  | COVID-19. On May 8, the Louisiana Economic  |
|  |   |

Announcement does not include estimated income tax payments for the 2020 taxable year. For purposes of automatic extensions for Affected Taxpavers, the postponed payment deadline of July 20, 2020 will be used. This means that for Affected Taxpayers, "properly estimated tax liability" must be paid by July 20, 2020 rather than April 20, 2020 and returns must be filed by October 20, 2020. Affected Taxpayers subject to penalties or additions to tax despite the relief granted by this Announcement may seek reasonable cause waivers. The relief provided by this Announcement is limited to Hawaii income tax payments and does not extend to withholding tax, franchise tax, public service company tax, general excise tax, transient accommodations tax, estate tax, or any other tax not specifically identified for the relief provided by this Announcement. The Tax Announcement applies to individuals, trusts and estates, corporations, and other non-corporate tax filers as well as those who pay self-employment tax. The Economic Impact Payments and loan proceeds from the PPP and EIDL programs are not subject to Hawaii income tax. Payments under the PUA and FPUC programs are subject to Hawaii income tax. Under current law, forgiven PPP loans are subject to Hawaii income tax. However, the Department of Taxation intends to recommend to the Hawaii State Legislature that Hawaii conform to the federal treatment of PPP loan forgiveness. Under existing law, unemployment compensation paid to employees and the receipt of loan funds, such as funds from PPP loans and EIDLs, are not subject to general excise tax (GET). GET will not be imposed on payments received under PUA, loan amounts forgiven under PPP, and EIDL Grants. These amounts will be treated as exclusions from gross receipts and should not be reported on GET returns.

July  $15 - \underline{AK}$  – payments due for corporations income tax. The legislationextends filing and payment due dates for all tax types except Oil and Gas Property and Production taxes until July 15, 2020. The tem porary statute is effective as of April 10, 2020. Returns and payments that were due on March 31, 2020before SB 241 was signed and effectiv e—were extended.

July 15 - AL – filing and payment extended to July 15 for all taxpayers, including individuals, associations, trusts and estates, partnerships, corporations, and other non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the financial institution excise tax, and the business privilege tax. Waives interest and penalties. Also, the due date of March 15, 2020, for filing a <u>composite income tax</u> return and making payments on behalf of its non-resident members is automatically postponed to July 15, 2020. Waives interest and late filing and late payment penalties through July 15, 2020, for any tax payment due on a tax return with a due date on or after March 15, 2020, to

Recovery (LAER) Task Force issued its <u>Phase I</u> <u>Report</u>, which recommends, among other things, centralized sales tax collection, net operating loss carrybacks, and suspension or elimination of the franchise tax. The Task Force, comprises private sector business leaders, is tasked with advising lawmakers on economic recovery in the wake of the COVID-19. The goal of the Task Force is to develop practical and specific policy recommendations to jumpstart the Louisiana economy in the short term and lay the foundation for continued economic resurgence in the months and years to come. More information about the task force can be found on its <u>website</u>. (5/12/20)

NC - <u>H.B. 1211</u>, referred to the Committee on Finance on May 27, would among other things update the State's conformity to the IRC under Sec. 105-228.90 to the Code as of May 1, 2020 and decouple from the modification of limitations on business interest (IRC Sec. 163(j)) allowed under Sec. 2306 of the CARES Act. (6/2/20)

NC - <u>S.B. 848</u>, introduced on May 26, would provide a temporary franchise tax credit for corporations that retain employment levels and make investments during the coronavirus pandemic. (6/2/20)

NJ - <u>S.B. 2690</u>, introduced July 9, prohibits the imposition of the corporation business tax on foreign (out-of-State) corporations whose only contact with the State is the employment of a State resident who is temporarily working remotely from the State resident's domicile due to a public health emergency (as defined therein). (7/15/20)

NY - <u>S.B. 8819</u>, the Welcome Heroes Tax Relief Act of 2020, referred to the Rules Committee on July 20, would provide that an out-of-state business that conducts operations in New York for the purpose of performing

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|       |               | provide the relief to taxpayers. Any pass-through entity required to file   | COVID-19 emergency related work or services  |
|       |               | on March 15, 2020, a composite income tax return and remit payments   | during the COVID-19 period (as defined   |
|       |               | on behalf of its non-resident members is affected by the COVID-19   | therein) will not be considered to have  |
|       |               | pandemic for purposes of the relief described in this Order (Affected   | established a level of presence that would   |
|       |               | Taxpayer). The relief is available solely with respect to composite   | require it to register, file and/or remit state or   |
|       |               | payments due to be made and composite returns due to be filed on  | local taxes or that would require it or its out-of-  |
|       |               | March 15, 2020, by pass-through entities. No extension is provided for  | state employees to be subject to any state   |
|       |               | the payment or deposit of any other type of state tax, or for the filing of   | licensing or registration requirements.  |
|       |               | any other state information return. As a result of the postponement of  | However, out-of-state businesses and out-of-   |
|       |               | the due date for filing composite returns and making composite  | state employees will be required to pay  |
|       |               | payments from March 15, 2020, to July 15, 2020, the period beginning  | transaction taxes and fees including, but not  |
|       |               | on March 15, 2020, and ending on July 15, 2020, will be disregarded in  | limited to, fuel taxes or sales and compensating   |
|       |               | the calculation of any interest, penalty, or addition to tax for failure to   | use taxes on materials or services subject to  |
|       |               | file composite returns and to pay composite payments postponed by this  | sales and compensating use taxes, hotel taxes,   |
|       |               | Order. Interest, penalties, and additions to tax with respect to such   | car rental taxes or fees that the out-of-state   |
|       |               | postponed filings and payments will begin to accrue on July 16, 2020.   | affiliated business or out-of-state employee   |
|       |               | July 15 AP July 15 extend the 2010 individual income tay filing   | purchases for use or consumption in New York<br>during the COVID-19 period, unless these taxes |
|       |               | July $15 - \underline{AR}$ - July $15 -$ extend the 2019 individual income tax filing date and individual income tax payment date from April 15, 2020, to | are otherwise exempted during the COVID-19   |
|       |               | July 15, 2020. This extension to July 15, 2020 includes 2019 returns of   | period. (8/2/20)   |
|       |               | individuals income tax, Subchapter S Corporations, fiduciaries and  | period. (8/2/20)   |
|       |               | estates, partnerships and composite returns. The April 15, 2020 to July   | NY - Sales Tax Exemption for Facemasks: New  |
|       |               | 15, 2020 period will be disregarded for purposes of calculation of  | York <u>S.B. 8732</u> , referred to the Rules  |
|       |               | interest and penalties. Interest and penalties will begin to accrue on July   | Committee on July 13, would provide for a  |
|       |               | 16, 2020. This extension does not apply to 2020 estimated Individual  | sales and use tax exemption for cloth face   |
|       |               | Income Tax payments due on April 15 or June 15. The deadline for tax  | coverings used to prevent the spread of the  |
|       |               | year 2020 estimated tax payments remains April 15, 2020. The following  | coronavirus, COVID-19. The bill is identical to  |
|       |               | filing and payment deadlines for income tax are not affected: 2019  | <u>A.B. 10570</u> . (8/2/20)   |
|       |               | Corporation Income Tax Due: 4/15/2020; 2020 Estimated Tax Payment   |  |
|       |               | Due: 4/15/2020; 2020 Estimated Tax Payment Due: 6/15/2020. No   | NY - enacted <u>SB 8832</u> – signed by the  |
|       |               | extension is provided in this notice for the payment or deposit of any  | Governor 8/24/20 – permanent legislation   |
|       |               | other type of Arkansas State tax including but not limited to:  | allows tax preparers to file their client's NYS  |
|       |               | Sales and Use Tax • Withholding Tax • Motor Fuels Tax • Tobacco   | tax returns with an electronic signature and   |
|       |               | Products Tax • Alcohol Excise.  | permanently submit to NY state tax   |
|       |               |   | authorization forms with an electronic signature   |
|       |               | July $15 - \underline{AZ}$ – extension of filing and payment, for individual,   | instead of the traditional wet signature.  |
|       |               | corporate, and fiduciary tax returns, waive late filing and late payment  |  |
|       |               | penalties.  | "IF A TAX DOCUMENT IS AUTHORIZED   |
|       |               |   | BY THE COMMISSIONER TO BE FILED  |
|       |               | July 15 - $\underline{CA}$ – extension to filing and payment (including second and  | ELECTRONICALLY, THEN ANY   |
|       |               | first quarter estimated payments), LLC taxes and fees, non-wage   | ASSOCIATED E-FILE AUTHORIZATION  |
|       |               | withholding payments), waive interest and penalties, for individuals and  | PRESCRIBED BY THE COMMISSIONER   |
|       |               | businesses. For paper returns and other documents that must be signed   | MAY BE SIGNED USING AN ELECTRONIC  |
|       | <u> </u>      | with an original signature by you and/or your tax representative during   | SIGNATURE COMPLIANT WITH ANY   |

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|       |               | the postponement period of March 12, 2020, through July 15, 2020, we  | INSTRUCTIONS PRESCRIBED BY THE   |
|       |               | will not require an original signature, except for Power of Attorneys   | COMMISSIONER. (C) AN E-FILE  |
|       |               | (POAs). We will accept 2 signature alternative methods for paper  | AUTHORIZATION SIGNED   |
|       |               | returns: Method 1: An attached document that must be included with the  | ELECTRONICALLY IN THE MANNER SET   |
|       |               | filed return that provides a copy of the original signature. The attached   | FORTH IN SUBSECTION (B) OF THIS  |
|       |               | document should: Identify what the document signature is for (Example:  | SECTION SHALL HAVE THE SAME  |
|       |               | Corp XX, 2019 Form 100), State "Refer to the attachment for a copy of   | FORCE AND EFFECT AS A  |
|       |               | the original signature" on the signature line; or Method 2: A paper return  | HANDWRITTEN SIGNATURE AND MAY  |
|       |               | with a faxed signature on the signature page. For all other documents,  | BE PROVIDED TO A TAX PREPARER BY   |
|       |               | except POAs, filed with us that require an original signature, we will  | ELECTRONIC MEANS."   |
|       |               | accept documents with photographed or digital copies of   |  |
|       |               | required signatures. You can also upload a document with a signature  | "Under the current law, individual filers are  |
|       |               | into <u>MyFTB</u> . Please note that only PDF and Excel documents are   | able to use an electronic signature to file their  |
|       |               | currently accepted. These temporary procedures do not apply to filing a   | own NYS tax returns. For federal tax returns,  |
|       |               | POA. Follow the procedure on <u>Submit a power of attorney</u> if you need to   | tax preparers are able to use an electronic  |
|       |               | submit a POA to us. <u>We implemented a temporary suspension on a</u>   | signature to file a federal tax return to the IRS  |
|       |               | <u>number of collection activities within our personal income tax, business</u><br>entity tax, and nontax debt (court-ordered debt and vehicle registration | on behalf of their clients." (8/24/20)   |
|       |               |   | NV S. D. 9296 referred to the Dudget and   |
|       |               | <u>collection</u> ) programs through July 15, 2020: Wage attachments, bank<br>levies, liens, and field agent calls/visits are suspended; Suspension of      | NY - <u>S.B. 8386</u> , referred to the Budget and<br>Revenue Committee on May 21, would provide |
|       |               | business entities with the Secretary of State (SOS) are delayed; The Top  | that for the duration of the state disaster  |
|       |               | 500 Delinquent Taxpayers List is delayed. An extension has been   | emergency under Executive Order 202, a   |
|       |               | granted to taxpayers whose financial hardship was scheduled to expire.  | business which has required some or all of its   |
|       |               | We've suspended Requests, Demands, and related Notices of Proposed  | employees to work remotely as a result of  |
|       |               | Assessment for prior year returns until July 15. In cases where an  | COVID-19, may designate the remote work as   |
|       |               | applicable statute of limitations expires during this period, we will   | having been performed at the location the work   |
|       |               | consider a claim for refund timely if filed on or before July 15,   | was performed prior to the declaration of the  |
|       |               | 2020. This extension applies to a letter claim or an amended return   | emergency for all state and local tax purposes,  |
|       |               | claiming an overpayment of tax. The BOE tax filing deadline for   | including but not limited to, apportionment.   |
|       |               | business personal property statements is extended from May 7, 2020, to  | (6/2/20)   |
|       |               | May 31, 2020. Per FTB, COVID-19 CARES Act - The CARES Act   |  |
|       |               | economic impact payments from the federal government are not subject  | From EY Payroll alert (5/28/20)  |
|       |               | to California income tax. The CARES Act emergency increase in   | "New York Senate bill would allow  |
|       |               | unemployment compensation benefits (in the amount of \$600 per week)  | businesses to treat income earned working  |
|       |               | that individuals receive are not subject to California income tax. The  | from home, outside New York due to   |
|       |               | CARES Act modifications for NOLs do not apply for California income   | COVID-19, as exempt from NY income tax   |
|       |               | and franchise tax purposes. The federal early withdrawal penalty waivers  | and withholding  |
|       |               | for distributions from qualified retirement accounts under the federal  | New York Senate bill <u>S.8386</u> , introduced on   |
|       |               | CARES Act also applies for California income tax purposes. California   | May 21, 2020, would provide relief to  |
|       |               | will not treat an out-of-state corporation whose only connection to   | businesses whose employees are working   |
|       |               | California is the presence of an employee who is currently teleworking  | from home outside of New York State due to   |
|       |               | in California due to Executive Order N-33-20 as being actively engaged  | COVID-19 by confirming that such telework  |
|       |               | in a transaction for the purposes of financial or pecuniary gain or profit.   | is due to the necessity of the employer and  |
|       |               | Also, California will not include the compensation attributable to an   | not the convenience of the employee and is   |

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|       |               | employee who is currently teleworking due to Executive Order N-33-20   | exempt from New York income tax and   |
|       |               | in the minimum payroll threshold set forth in California Revenue &   | income tax withholding.   |
|       |               | Taxation Code section 23101(b)(2)(4). California will treat the presence   | The bill would apply only for the period that   |
|       |               | of an employee who is currently teleworking in California due to the   | employers mandated employees work from  |
|       |               | Governor's Executive Order as engaging in de minimis activities for  | home pursuant to the emergency declaration  |
|       |               | purposes of P.L. 86-272 protection.)   | in New York Executive Order 202. Should the   |
| l     |               |  | bill become law, it would be effective  |
|       |               | July $15 - \underline{CO}$ - payment and filing deadline for all Colorado taxpayers  | immediately but would <b>apply only to the</b>  |
|       |               | state income taxes and estimated taxes is extended by 90 days until July   | time covered by the executive order, which  |
|       |               | 15, 2020 – and automatic 6 months extension to file until October 15,  | is currently March 7, 2020 through  |
|       |               | 2020. Interest from the due date of the payment until July 15, 2020 is   | September 7, 2020.  |
|       |               | waived. All income tax returns that were required to be filed by April   | Under New York's convenience-of-the-  |
| 1     |               | 15, 2020 are granted an automatic six-month extension, and the filing is   | employer rule, the employer is required to  |
| 1     |               | due on or before October 15, 2020. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do | withhold New York state income tax from all   |
| l     |               | not apply to payments due pursuant to a notice of deficiency, notice of  | wages paid to the employee if (1) the<br>employee spent at least one day in the year in |
| 1     |               | final determination, demand for payment, installment agreement, closing  | New York and (2) the reason the employee is   |
|       |               | agreement, or other agreement or requirement to pay. The relief does not   | working from home outside of the state is for   |
|       |               | apply to other returns, filings, or payments required to be made,  | the employee's own convenience. If the  |
|       |               | including, but not limited to, withholding tax. The Colorado Department  | reason the employee is working from home is   |
|       |               | of Revenue, Division of Taxation, adopted a temporary emergency rule   | for the convenience of the employer, work   |
|       |               | to comply with Executive Order D 2020 023, which extends the filing  | from home is excluded from the nonresident  |
|       |               | and remittance deadline for certain sales taxes from the April 20, 2020  | income tax withholding requirement. (TSB-M-   |
|       |               | filing and remittance deadline to May 20, 2020.  | 06(5) I.)   |
|       |               |  | Thus far, the New York Department of Tax  |
|       |               | July 15 - <u>CT</u> extending the filing and payment deadline for personal   | and Finance has not issued guidance pursuant  |
|       |               | income tax returns 90 days, to July 15, 2020. The extension also applies   | to COVID-19 and the so-called "convenience-   |
|       |               | to Connecticut estimated income tax payments for the first and second  | of-the-employer rule," leaving businesses   |
|       |               | quarters of 2020. Form CT-1041 returns and payments for trusts and   | with uncertainty as to how the Department   |
|       |               | estates with a due date of April 15, 2020, have been extended to July 15,  | would rule on the matter should employers   |
|       |               | 2020. The filing and payment deadline for gift tax returns reporting gifts   | reach the conclusion that income employees  |
|       |               | made during taxable year 2019 is automatically extended from April 15, 2020 to July 15, 2020. The extension does not eaply to the withholding    | earn working from home outside of New   |
| 1     |               | 2020, to July 15, 2020. The extension does not apply to the withholding tax. Gifts made during taxable year 2019 are reported on Form CT-        | York during the COVID-19 emergency is exempt from New York income tax and               |
|       |               | 706/709. This extension does not apply to estate tax. Extended filing  | income tax withholding.   |
| 1     |               | and payment for sales tax returns if meet criteria. Taxpayers that have  | The New York Department of Tax and  |
| 1     |               | \$150,000 or less in annual Sales Tax liability qualify for an automatic   | Finance has received numerous requests to   |
|       |               | extension of time to file and pay. Similarly, taxpayers that have  | issue guidance similar to that contained in S.  |
| 1     |               | \$150,000 or less in annual Room Occupancy Tax also qualify for this   | 8386. For instance, on April 10, 2020, the  |
| 1     |               | relief. A taxpayer that collects both Sales Tax and Room Occupancy Tax   | New York Bar Association issued a letter  |
| 1     |               | must evaluate each tax separately to determine eligibility for relief. For   | of recommendation urging COVID-19 relief  |
|       |               | monthly Sales Tax and Room Occupancy Tax filers: returns and   | through the convenience-of-the-employer   |
|       |               | payments due March 31, 2020, and April 30, 2020, are extended to May   | rule." (5/28/20)  |
|       |               | 31, 2020. For quarterly Sales Tax and Room Occupancy Tax filers:   |   |

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|       |               | returns and payments due April 30, 2020, are extended to May, 31, 2020.   | NY - S.B. 8394, referred to the Budget and   |
|       |               | The deadline to submit additional documentation for a Connecticut EITC  | Revenue Committee on May 21, would   |
|       |               | claim has been extended to July 15, 2020. Pursuant to Executive Order   | exempt certain personal protective clothing and  |
|       |               | No. 7N issued by Governor Lamont, the Plastic Bag Fee is suspended  | equipment from sales and use tax. $(6/2/20)$   |
|       |               | from March 26, 2020, through May 15, 2020. Business returns (pass-  | NY - <u>S.B. 8138</u> , passed by the Assembly and                                     |
|       |               | throughs, UBIT, corporate) – extended filing and payment to due June  | returned to the Senate on May 28, would amend  |
|       |               | 15. DRS is extending by an additional 90 days the 60-day filing   | the New York Real Property Tax Law to create   |
|       |               | requirement deadline for filing certain protests with the DRS' Appellate  | a new Article 9-A addressing special   |
|       |               | Division.   | deferments and installment payments during the   |
|       |               |   | COVID-19 State of Emergency. (6/2/20)  |
|       |               | July 15 - DC - deadline for taxpayers to file and pay individual and  | NY - <u>S.B. 8411</u> , passed by the Assembly and                                     |
|       |               | fiduciary income tax returns, partnership tax returns, and franchise tax  | returned to the Senate on May 27, provides, for  |
|       |               | returns is extended to July 15, 2020, and includes combined return filers.  | New York City corporation, unincorporated  |
|       |               | The deadlines for individual and business taxpayers to file their Tax   | business, and bank tax purposes, decoupling  |
|       |               | Year 2020 estimated tax payments (Forms D-40ES, D-41ES, D-20ES,   | from the CARES Act's taxpayer-favorable  |
|       |               | and D-30ES) remain unchanged. The first quarter payments are due  | modifications to: (1) IRC § 163(j) business  |
|       |               | April 15, 2020, and the second quarter payments are due June 15, 2020.  | interest limitations (rather than the enacted  |
|       |               | OTR will abate interest and waive penalties for failure to timely pay   | budget bill's decoupling from only the CARES   |
|       |               | sales and use tax due for periods ending on February 29, 2020 and   | Act's increased limitation threshold from 30   |
|       |               | March 31, 2020, provided certain conditions are met. Taxpayers may  | percent to 50 percent provided by IRC §  |
|       |               | continue to request an extension to file their income, partnership and  | 163(j)(10)(A)(i)); (2) IRC § 172 net operating   |
|       |               | franchise tax returns to October 15, 2020. All such extension requests  | loss deduction; and (3) IRC § 461(l) excess  |
|       |               | must be made by filing the applicable extension form with OTR by July   | business loss deduction for individuals and  |
|       |               | 15, 2020 and making all required payments for tax year 2019 by July 15,   | flow-through entities. $(6/2/20)$  |
|       |               | 2020. The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-   |  |
|       |               | 41ES and to make estimated tax payments remains unchanged. The first  | RI - legislative proposal to disallow the excess                                       |
|       |               | quarter payments are due April 15, 2020, and the second quarter   | business loss deduction in 2018-2020 and allow   |
|       |               | payments are due June 15, 2020. The Office of Tax and Revenue will  | 20% of the deduction taken 2021 through 2025.  |
|       |               | not seek to impose corporation franchise tax or unincorporated business   | (8/18/20)  |
|       |               | franchise tax nexus solely on the basis of employees or property used to  |  |
|       |               | allow employees to work from home (e.g., computers, computer  | OH - <u>H.B. 565</u> , referred to the Ways and Means                                  |
|       |               | equipment, or similar property) temporarily located in the District during  | Committee on May 5, would extend the filing  |
|       |               | the period of the declared public emergency and public health   | and payment dates for state (Ch. 5747),  |
|       |               | emergency, including any further extensions by the Mayor and for 90   | municipal (Ch. 718), and school district (Ch.  |
|       |               | days after the Mayor declares an end to the public emergency.   | 5748) income taxes by the same period as any   |
|       |               | Furthermore, the presence of employees under these conditions will not  | federal income tax extension granted in  |
|       |               | <u>cause a business to lose the protections of Public Law 86-272</u> . <u>The</u>   | response to the COVID-19 state of emergency.   |
|       |               | Office of Tax and Revenue will allow taxpayers and tax professionals to<br>use digital signatures on forms, even those forms that cannot be filed | No penalties, interest penalties, or interest in                                       |
|       |               |   | connection with those taxes will accrue during   |
|       |               | electronically during the declared public health emergency. If electronic   | the extension period. <u>H.B. 591</u> , referred to the                                |
|       |               | filing is not possible, taxpayers and tax professionals may digitally sign  | House Ways and Means Committee on May 5,   |
|       |               | an income tax, withholding, or corporate/unincorporated franchise<br>business tax return and mail in a printed copy of the return with the        | would suspend certain employer municipal   |
|       |               |   | income tax withholding requirements during the COVID 10 state of amergency $(5/12/20)$ |
|       |               | digital signature to the Office of Tax and Revenue.   | COVID-19 state of emergency. (5/12/20)   |

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|       |               | July 15 - $\underline{DE}$ – filing and payment extension for - corporate tentative returns, personal income tax returns, fiduciary income tax returns and estimated personal income tax payments that would be due on April 15, 2020 will now be due on July 15, 2020. Waives penalty and interest if   | AL - Alabama Legislature <u>considered SB 250</u><br>Sub. (Sen. Roberts) on 5/5/20, but did not pass<br>a bill that would have exempted from AL<br>income tax both PPP loan forgiveness/COD         |
|       |               | paid by July 15. Taxpayers may request an extension requesting<br>additional time to file through Revenue's online system. This will<br>provide an automatic extension of time to file to October 15, 2020.<br>Estimated personal income tax payments that are due on April 30, 2020<br>are extended to July 15, 2020. Please note that the second quarter | income and CARES Act tax rebates. It is still<br>pending. Likely to have a special session in<br>early Fall and consider bill again then.   |
|       |               | payments remain due on June 15, 2020. Any extension forms that would otherwise be submitted on paper may be submitted electronically to  | State Guidance on CARES Act Provisions  |
|       |               | DOR at DOR_PublicService@delaware.gov. Please note an extension<br>only extends the due date for filing, not for payment. The payment<br>deadline will be July 15, 2020 and penalties and interest on  | CA - <u>The CARES Act economic impact</u><br>payments from the federal government are not<br>subject to California income tax.  |
|       |               | underpayments will be calculated from that date, even if a taxpayer<br>requests an additional extension of time to file. Additionally, throughout<br>the COVID-19 Emergency, DOR continues to work with taxpayers who  | The CARES Act emergency increase in<br>unemployment compensation benefits (in the<br>amount of \$600 per week) that individuals   |
|       |               | owe outstanding balances. If you owe taxes to DOR and need assistance, you may reach our collections team via email at <u>DOR_Collections@Delaware.gov</u> .   | receive are not subject to California income tax.<br>The CARES Act modifications for NOLs do not<br>apply for California income and franchise tax<br>purposes. The federal early withdrawal penalty |
|       |               | July $15 - GA$ - extending the 2019 income tax filing and payment deadline to July 15, 2020, without penalties or interest - for state income tax payments and state income tax returns due on April 15, 2020. This  | waivers for distributions from qualified<br>retirement accounts under the federal CARES<br>Act also applies for California income tax   |
|       |               | also includes state estimated income tax payments due on April 15, 2020<br>and June 15, 2020, for the taxpayer's 2020 taxable year. <u>Additional</u><br><u>extensions to conform to IRS deadlines extension</u> – June 15 estimated   | purposes. <u>A.B. 2166</u> , re-referred to the<br>Committee on Revenue & Taxation on May 5,<br>would amend Cal Rev. and Tax Code Sec.  |
|       |               | payments extended to July 15, 2020, any income tax return and payment<br>due after April 15, 2020 and before July 15, 2020 is now due on July 15,<br>2020, including additional corporate filers and other fiscal year income  | 24416 to conform to the net operating loss five-<br>year carryback for losses arising in a taxable<br>year beginning after December 31, 2017 and  |
|       |               | tax filers, statute of limitations to file a refund claim for a previous tax<br>year has been extended to July 15, 2020, a 30-day extension for DOR to<br>perform certain time sensitive actions (including audit or exams, protests   | before January 1, 2021 recently enacted by the<br>CARES Act. Additionally, the bill allows a<br>taxpayer to file a return for the first six months  |
|       |               | or appeals, refund claims for previous tax years) if the last date to<br>perform the action is on or after April 15, 2020 and before July 15, 2020.<br>No extension is provided for the filing, payment, or deposit of any other   | of a taxable year if that return includes a claim<br>for a net operating loss carryback allowed under<br>IRC Sec. 172(b)(1)(D)(i). <u>FAQs</u> - COVID-19   |
|       |               | type of state tax (including employee withholding and sales tax) or for<br>the filing of any state information returns. <u>Any statute of limitations</u><br>relating to claiming prior year income tax refunds or credits that would  | Economic impact payments - CARES Act<br>Does California conform to IRS Notice 2020-46<br>regarding the exclusion from income of sick,   |
|       |               | have expired from April 15, 2020 and before July 15, 2020 is now<br>extended to July 15, 2020. The Department will not use someone's<br>relocation, that is the direct result of temporary remote work   | vacation, or personal leave that employees elect<br>to forgo in exchange for cash payments made<br>by employers to charitable organizations that  |
|       |               | requirements arising from and during the Corona Virus pandemic, as the   | by employers to charitable organizations that   |

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|       |               | basis for establishing Georgia nexus or for exceeding the protections     | provide relief to victims of the COVID-19          |
|       |               | provided by P.L. 86-272 for the employer of the temporarily relocated     | pandemic?  |
|       |               | employee. Also, if the employee is temporarily working in Georgia,        | Yes, the value of leave donated in exchange for    |
|       |               | wages earned during this time period would not be considered Georgia      | amounts paid before January 1, 2021, to            |
|       |               | income and therefore the company is not required to withhold Georgia      | organizations that aid victims of COVID-19 is      |
|       |               | income tax. The Department accepts e-signatures on business account       | excludable from an employee's income for           |
|       |               | registrations (filed with a Form CRF-002 or its Georgia Tax Center        | California income tax purposes. Electing           |
|       |               | equivalent) and tax returns which are filed electronically. The           | employees may not claim a charitable deduction     |
|       |               | Department has laid out guidelines for the acceptance of esignatures by   | for the value of the donated leave.                |
|       |               | taxpayers and/or their authorized third-party representatives. E-         | Are the payments that individuals receive from     |
|       |               | signatures that comply with the standards below will have the same        | the federal government (i.e., \$1,200 [\$2,400 for |
|       |               | effect as a signature on a paper tax return or form. Taxpayers and third  | individuals filing a joint return] and \$500 per   |
|       |               | party representatives must ensure the requirements for an acceptable e-   | qualifying child) under the recently enacted       |
|       |               | signature are met. The Department will accept electronic or remote        | federal CARES Act subject to California            |
|       |               | notarization in lieu of physical in-person notarization on any of the     | income tax?  |
|       |               | Department's forms that require a notary, as long as the remote           | No, these payments are not subject to California   |
|       |               | notarization complies with the requirements set out in Governor Kemp's    | income tax.  |
|       |               | Executive Order 04.09.21, entitled "Temporarily Allowing Remote           | Is the emergency increase in unemployment          |
|       |               | Notarization and Attestation of Documents during the COVID-19 Public      | compensation benefits (in the amount of \$600      |
|       |               | Health State of Emergency."2 While Executive Order 04.09.21 is a          | per week) that individuals receive under the       |
|       |               | temporary order, the Department will accept remote notarization on a      | recently enacted federal CARES Act subject to      |
|       |               | permanent basis subject to the requirements. The Department will          | California income tax?                             |
|       |               | accept e-signatures that comply with the requirements of this Policy      | No, these payments are not subject to California   |
|       |               | Bulletin on all of its documents and forms which require signature and    | income tax.  |
|       |               | are not already covered by Ga. Comp. R. & Reg. § 560-3-227. Such          | Are the modifications for net operating losses     |
|       |               | documents and forms may include but are not limited to: Powers of         | (NOLs) in the recently enacted federal CARES       |
|       |               | Attorney (POA), requests for tax returns, waivers of statutes of          | Act applicable for California income and           |
|       |               | limitations on assessment or collection, waivers of statutory notices of  | franchise tax purposes?                            |
|       |               | deficiency and consents to assessment, consent to audit changes, and      | No, these modifications for NOLs do not apply      |
|       |               | other agreements between DOR and taxpayers. This Policy Bulletin          | for California income and franchise tax            |
|       |               | DOES NOT apply to MVD documents and forms. For Third-Party                | purposes.  |
|       |               | Representatives: AUTOMATIC ACCEPTANCE INTO GEORGIA                        | Does California conform to the federal early       |
|       |               | ELECTRONIC FILING PROGRAM IF ACCEPTED BY THE IRS In                       | withdrawal penalty waivers for distributions       |
|       |               | addition to e-signatures by third-party representatives already accepted  | from qualified retirement accounts under the       |
|       |               | by the Department, the Department will accept an e-signed and e-filed     | recently enacted federal CARES Act?                |
|       |               | document from a taxpayer's third-party representative if: A. The IRS has  | Yes, the federal early withdrawal penalty          |
|       |               | accepted the third-party representative into the IRS e-filing program for | waivers for distributions from qualified           |
|       |               | the taxpayer; AND B. The third-party representative has received the      | retirement accounts under the federal CARES        |
|       |               | taxpayer's properly executed IRS Form 8879, "EFile Signature              | Act also applies for California income tax         |
|       |               | Authorization Form," for the federal return that correlates with the      | purposes.  |
|       |               | taxpayer's State filing. Taxpayers and third-party representatives are    |  |
|       |               | strongly encouraged to use the Georgia Tax Center (GTC) and any           |  |
|       |               | existing and previously allowable means to receive and transmit e-signed  |  |
|       |               | documents, such as established secured messaging systems. Unless e-       |  |

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|       |               | filing is required, the choice to electronically transmit documents to  | What is the fastest way to get my federal  |
|       |               | DOR is solely at the discretion of the taxpayer. Please note that   | stimulus payment if I don't normally file a tax  |
|       |               | communications via unencrypted email are not secure. Only include   | return?  |
|       |               | minimal identifying information in the body of an email, such as a Letter   | The IRS website has a tool to help taxpayers get   |
|       |               | ID Number. Keep sensitive information out of the subject line and body  | their Economic Impact Payment quickly.   |
|       |               | of unencrypted emails and, if possible, use password-protected  | The non-filer tool provides a free and easy  |
|       |               | encryptions for attachments.  | option designed for people who don't have a  |
|       |               |   | return filing obligation, including those with too   |
|       |               | July $15 - \mathbf{IL}$ - filing and payment relief to individuals and businesses for   | little income to file.   |
|       |               | Illinois income tax returns is extended from April 15, 2020, to July 15,  | Visit the IRS' Non-Filers: Enter Payment Info  |
|       |               | 2020 - for all taxpayers who file and pay their Illinois income taxes on  | Here webpage and select the Non-Filers: Enter  |
|       |               | April 15, 2020, are automatically extended until July 15, 2020. This  | Payment Info Here button to access the tool.   |
|       |               | relief applies to all individual returns, trusts, and corporations. The relief  | Where can I go for more information on the   |
|       |               | does not apply to partnerships. Penalties and interest will begin to  | federal stimulus payment?  |
|       |               | accrue on any remaining unpaid balances as of July 16, 2020. You will   | The IRS will post additional updates on  |
|       |               | automatically avoid interest and penalties on the taxes paid by July 15,  | their <u>Coronavirus Tax Relief and Economic</u>   |
|       |               | 2020. This does NOT impact the first and second installments of   | Impact Payments page.  |
|       |               | estimated payments for 2020 taxes that are due April 15 and June 15.  | CO (1. 1   |
|       |               | Taxpayers are required to estimate their tax liability for the year and   | CO – "In June and July 2020, Colorado enacted  |
|       |               | make four equal installments. Taxpayers will not be assessed a late   | legislation, promulgated a regulation and issued   |
|       |               | estimated payment penalty if the amount of the installments equals 90% or more of the current year's liability or 100% of the previous year's | administrative guidance, all as part of an effort<br>to address the state's conformity to the Internal |
|       |               | liability. <i>Filing, Payment &amp; Registration Extensions:</i> Extending certain  | Revenue Code (IRC) and the federal CARES   |
|       |               | individual and corporate filing and payment <u>deadlines</u> . Implementing   | Act. Specifically, on June 2, 2020, the Colorado   |
|       |               | case-specific penalty adjustments for late filing and payments. <i>Expedited</i>  | Department of Revenue issued an emergency  |
|       |               | <i>Refund Processing:</i> Continuing all tax processing, ID protection, fraud   | regulation in response to several provisions of  |
|       |               | detection and refund processing operations. Reallocating resources to   | the CARES Act, clarifying that the state's   |
|       |               | accelerate certain refund case reviews and approvals. <u><i>Debt Collection</i></u>   | rolling conformity to the IRC applies only on a  |
|       |               | <u><i>Relief:</i></u> Suspending the creation of most tax filing bills, new warrants and  | prospective basis. The Department permanently  |
|       |               | liens. Prior audit and legal bills will continue to be issued to protect  | adopted this regulation at the end of July. On   |
|       |               | statutes of limitation. Suspending creation of new sheriff and collection   | June 26, 2020, Colorado enacted legislation,   |
|       |               | agency collection cases. Suspending outbound collection call activity to  | H.B. 20-1024, which amended the net operating  |
|       |               | focus additional resources on assisting Hoosiers with payment support   | loss (NOL) deduction statute to decouple from  |
|       |               | and other customer-care questions. Suspending creation of new levy and  | the unlimited carryforward enacted by the Tax  |
|       |               | garnishment involuntary collection actions. Canceling current levy and  | Cuts and Jobs Act of 2017 (TCJA). Colorado   |
|       |               | garnishment involuntary collection actions. Offering installment  | subsequently enacted H.B. 20-1420, on July 11,   |
|       |               | payment plan agreements up to 60 months. Working with Hoosiers to   | 2020, which formally decoupled the state from  |
|       |               | modify existing installment payment agreements. Moving existing   | several CARES Act provisions. The  |
|       |               | payment plan due dates to July 15, 2020, upon request Suspending  | Department also released additional  |
|       |               | payment plan terminations for missed payments. Audit & Legal Protest  | administrative guidance for taxpayers to assist  |
|       |               | <u><i>Relief</i></u> : Suspending all in-person field audit work and working  | in filing their returns under these new rules."  |
|       |               | collaboratively with all entities currently under audit via correspondence  | Grant Thornton alert (9/17/20)   |
|       |               | and teleconference to meet statutory requirements. Suspending the non-  |  |
|       |               | filer desk audit letter distributions. Modifying desk audit record  |  |

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|       |               | verification requirements (including Schedule C expense verification).           | CT – CARES guidance – Economic impact   |
|       |               | Suspending all in-person protest hearings. Extending the current 60-day          | payment - There is no Connecticut statutory   |
|       |               | legal protest window an additional 60 days for a total of 120 days.              | modification to include the federal economic  |
|       |               | Extending the current 30-day protest rehearing window an additional 60           | impact payments in Connecticut adjusted gross   |
|       |               | days for a total of 90 days. Adjusting all legal protest final decisions to      | income. Therefore, as the federal economic  |
|       |               | delay triggering of downstream statutes of limitation. Allowing the use          | impact payments are not included in federal   |
|       |               | of a valid/current Federal Power of Attorney form in lieu of Indiana's           | adjusted gross income and there is no   |
|       |               | State Power of Attorney forms in certain circumstances. Eliminating all          | Connecticut modification to include these   |
|       |               | possible remaining requirements for wet signatures. Hardship & Offer-            | payments in Connecticut adjusted gross income,  |
|       |               | In-Comprise (OIC) Support: Relaxing certain record submission                    | said payments are not subject to Connecticut  |
|       |               | requirements for new case creation. Extending the time frame for record          | income tax. Coronavirus-related distributions -   |
|       |               | submission on all pending hardship cases until July 31, 2020. Extending          | There are no Connecticut statutory  |
|       |               | new hardship and OIC case processing deadlines. Supporting all requests          | modifications specific to coronavirus-related   |
|       |               | to adjust payment plan terms. IL has said only overpayments created by           | distributions for purposes of calculating   |
|       |               | returns or extensions filed by 4/15 will apply to a 2020 Q1 estimate and         | Connecticut adjusted gross income. Therefore,   |
|       |               | be considered timely. Otherwise, any overpayments are applied to the             | to the extent that these distributions are  |
|       |               | quarter received. This is how the system defaults. IDOR will waive               | included or excluded from federal adjusted  |
|       |               | penalties and interest for out-of-state employers who fail to withhold           | gross income in a particular year will dictate the  |
|       |               | Illinois income taxes for Illinois employees where the sole reason for the       | Connecticut tax treatment of such distributions   |
|       |               | Illinois withholding obligation is that the employee is working from             | in such year. The payer is required to withhold   |
|       |               | home due to the COVID-19 pandemic.   | 6.99% from the distribution unless the recipient  |
|       |               |  | submits a Form CT-W4P to the payer  |
|       |               | July $15 - IN - IN$ - individual and corporate tax returns - filing and payments | requesting that no or a lesser amount of  |
|       |               | extended from April 15 and April 20. Those originally due May 15 are             | Connecticut income tax be withheld. PPP loan  |
|       |               | due August 17, 2020. It includes estimate payments due April 15 are              | forgiveness - There is no Connecticut statutory   |
|       |               | now due July 15. All other tax return filings and payments remain                | modification to include these amounts in the  |
|       |               | unchanged. As a result of the extensions for estimated payments, for             | calculation of Connecticut adjusted gross   |
|       |               | Individual and Corporate filers who file on a calendar year basis this           | income. Therefore, because loans forgiven   |
|       |               | means that the 1st estimated payment, normally due in April, will now            | under the Paycheck Protection Program are   |
| l     |               | be due July 15. Individual estimated payments originally due on June             | excluded from federal adjusted gross income   |
|       |               | 15, 2020, are now due on or before July 15, 2020. The deadline for filing        | and there is no Connecticut modification to   |
| ł     |               | a claim for refund of income tax set to expire between April 1 and July          | include these amounts in Connecticut adjusted   |
|       |               | 14, 2020, is now extended to July 15, 2020 (including refunds of                 | gross income, such loan forgiveness is not<br>subject to Connecticut income tax. The      |
|       |               | withholding or estimated tax paid in 2016). Corporate estimated                  | 5   |
|       |               | payments due on April 20, May 20 or June 22, 2020, are now due on or             | conclusion is the same for purposes of the  |
|       |               | before July 15, 2020. The corporate tax returns listed below due on May          | Connecticut corporation business tax. NOLs -  |
|       |               | 15, June 15 or July 15, 2020, are now due on August 17, 2020. This               | For corporation business tax purposes,<br>Connecticut has its own specific rules for NOLs |
|       |               | includes forms IT-20, IT-41, IT-65, IT-20S, FIT-20, IT-6WTH and                  | that are not impacted by the federal  |
|       |               | URT-1. <u>Business trust filings and payments remain due</u> on their current    | carryforward and carryback rules.   |
|       |               | monthly cycle due dates. If your business is closed temporarily and has          | For individual income tax purposes, the   |
|       |               | no tax revenue for a filing period, you must file a return indicating \$0 for    | carryback of federal NOLs that affect an  |
|       |               | that period (\$0 return). If a business is permanently closed, an Indiana        | individual's Connecticut income tax liability are   |
|       |               | tax account is no longer needed. Please complete Form BC-100. Due                | applied consistent with the Connecticut Tax   |
|       | <u> </u>      | dates for sales tax, withholding and all other taxes collected by                | apprice consistent with the connecticut rax   |

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|       |               | merchants have not been extended. All filing and payment deadlines and  | Court's decision in Adams v. Sullivan, 2014                                   |
|       |               | rules remain in effect. Due to the COVID-19 outbreak, Indiana DOR   | WL 4413427 (July 24, 2014) and are subject to                                 |
|       |               | will accept a Federal power of attorney (POA) to serve temporarily as   | the provisions of Conn. Gen. Stat. § 12-727(b).                               |
|       |               | the Indiana POA until further notice in certain circumstances: The  | Note: The NOL provisions that were modified                                   |
|       |               | tax/form type on the Federal POA matches or is similar to the Indiana   | by the CARES Act do not affect an individual                                  |
|       |               | tax/form for which the person seeks to represent the client; The  | with a Connecticut source loss, but with no                                   |
|       |               | requested representation is only for non-legal matters. (Any temporary  | corresponding federal loss. Such individuals                                  |
|       |               | acceptance of the Federal POA would not extend to protests of   | must comply with Conn. Agencies Regs. § 12-                                   |
|       |               | assessments or refund denial matters.); and The Federal POA was   | 711(b)-6. Excess business losses - There are no                               |
|       |               | executed on or before March 6, 2020. [the date Governor Holcomb   | Connecticut statutory modifications specific to                               |
|       |               | issued Executive Order 20-02, decreeing a public health emergency].   | the excess business loss limitation under I.R.C §                             |
|       |               | The Indiana Department of Revenue will not use someone's relocation,  | 461(l) for purposes of calculating Connecticut                                |
|       |               | that is the direct result of temporary remote work requirements arising   | adjusted gross income. Therefore, to the extent                               |
|       |               | from and during the COVID-19 pandemic health crisis, as the basis for   | that such excess business loss limitation                                     |
|       |               | establishing Indiana nexus or for exceeding the protections provided by   | increases or decreases federal adjusted gross                                 |
|       |               | P.L. 86-272 for the employer of the temporary relocated employee. The   | income in a particular year will dictate the                                  |
|       |               | temporary protections provided under this guidance will extend for  | Connecticut tax treatment of such limitation in                               |
|       |               | periods of time where: there is an official work from home order issued   | such year. <u>CT QIP guidance</u> - <u>QIP guidance</u> -                     |
|       |               | by an applicable federal, state or local government unit, or pursuant to  | Connecticut conforms to the changes made to                                   |
|       |               | the order of a physician in relation to the COVID-19 outbreak or due to   | the depreciable life of QIP by the CARES Act,                                 |
|       |               | an actual diagnosis of COVID-19, plus 14 days to allow for return to  | but does not conform to the ability to claim                                  |
|       |               | normal work locations. If the person remains in Indiana after the   | bonus depreciation on such assets. If a                                       |
|       |               | temporary remote work requirement has ended, nexus may be   | company files an amended federal return to                                    |
|       |               | established for that employer. Likewise, <u>an employer may not assert that</u>   | reflect the QIP depreciation change, the                                      |
|       |               | soley having a temporarily relocated employee in Indiana under the  | company must file the corresponding amended                                   |
|       |               | circumstances described above creates nexus for the business or exceeds   | corporation business tax return to report the                                 |
|       |               | the protections of P.L. 86-272 for the employer. Individual estimated   | depreciation change, except that it must                                      |
|       |               | payments originally due on June 15, 2020, are now due on or before July   | calculate the depreciation deduction for                                      |
|       |               | 15, 2020. The deadline for filing a claim for refund of income tax set to   | Connecticut purposes without regard to the                                    |
|       |               | expire between April 1 and July 14, 2020, is now extended to July 15,   | provisions of I.R.C. § 168(k) (i.e., bonus                                    |
|       |               | 2020 (including refunds of withholding or estimated tax paid in 2016).  | depreciation). Alternatively, if a company files                              |
|       |               | <u>Corporate estimated payments due on April 20, May 20 or June 22.</u><br>2020, are now due on or before July 15, 2020. The corporate tax returns        | federal Form 3115 to claim additional QIP                                     |
|       |               |   | depreciation as a I.R.C. § 481(a) adjustment, it                              |
|       |               | listed below due on May 15, June 15 or July 15, 2020, are now due on  | must report such adjustment on the  |
|       |               | August 17, 2020. This includes forms IT-20, IT-41, IT-65, IT-20S, FIT-  | corresponding corporation business tax return,                                |
|       |               | 20, IT-6WTH and URT-1.  | except that such adjustment must be calculated                                |
|       |               | July 15 KS automating toy filing and normant deadlings to July 15   | for Connecticut purposes without regard to the provisions of I.R.C. § 168(k). |
|       |               | July $15 - \underline{KS}$ - extending tax filing and payment deadlines to July 15, 2020, and waiving any interast and penalties for returns and payments | provisions of I.K.C. § 100(K).  |
|       |               | 2020, and waiving any interest and penalties for returns and payments<br>and first quarter 2020 estimated payments made on or before July 15,             | HI - The Economic Impact Payments and loan                                    |
|       |               | 2020 - for Individual Income Tax, Fiduciary Income Tax, Corporate   | proceeds from the PPP and EIDL programs are                                   |
|       |               | Income Tax and Privilege Tax - for calendar year tax returns and fiscal   | not subject to Hawaii income tax. Payments                                    |
|       |               | filers with due dates between April 15, 2020 and July 15, 2020, to  | under the PUA and FPUC programs are subject                                   |
|       |               | conform to the extended due date of July 15, 2020. Homestead or   | to Hawaii income tax. Under current law,                                      |
|       | <u> </u>      | contorni to the extended due date of July 15, 2020. Homestead of  | to mawan meome tax. Onder current law,  |

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|       |               | property tax relief refund claims has extended the deadline for filing  | forgiven PPP loans are subject to Hawaii   |
|       |               | 2019 claims to October 15, 2020. For the Individual Income Tax,   | income tax. However, the Department of   |
|       |               | Corporate Income Tax, Privilege Tax, the Director of Taxation will  | Taxation intends to recommend to the Hawaii  |
|       |               | waive any applicable penalty and interest for taxpayers whose first-  | State Legislature that Hawaii conform to the   |
|       |               | quarter 2020 estimated tax payments are made after April 15, 2020 but   | federal treatment of PPP loan forgiveness.   |
| 1     |               | on or before July 15, 2020. $1^{st}$ Quarter Estimated Due date $-4/15$ ,   | Under existing law, <u>unemployment</u>  |
| l     |               | however, interest and penalties are waived for first quarter if paid before   | compensation paid to employees and the receipt   |
| l     |               | July 15. $2^{nd}$ Quarter Estimated Due date $-6/15$ .  | of loan funds, such as funds from PPP loans and  |
| l     |               |   | EIDLs, are not subject to general excise tax   |
| l     |               | July $15 - \underline{KY}$ - extending the 2019 Kentucky income tax return filing   | (GET). GET will not be imposed on payments   |
| l     |               | and payment due date from April 15, 2020 to July 15, 2020 for   | received under PUA, loan amounts forgiven  |
| 1     |               | individual, corporate, limited liability, fiduciary, and pass-through filers  | under PPP, and EIDL Grants. These amounts  |
|       |               | with filing and payment deadlines of April 15, 2020 will now be due   | will be treated as exclusions from gross receipts  |
| l     |               | July 15, 2020. Waiving late filing and payment penalties (and interest as   | and should not be reported on GET returns.   |
| l     |               | <i>well as that is in <u>legislation</u> enacted 3/30/20)</i> on 2019 Kentucky income   | (5/4/20)   |
| l     |               | returns that are filed and paid by July 15, 2020. The calculation and   | IA I. Numero Comits Constant   |
| l     |               | application of penalties, fees and interest corresponding to Kentucky   | IA - <u>Iowa Nonconformity: Coronavirus Aid</u> ,<br>Baliaf & Economic Security (CARES) Act of |
| l     |               | income tax filings and payments now due on July 15, 2020 for<br>individual corrects and limited liability filers shall begin on July 16           | Relief, & Economic Security (CARES) Act of   |
| l     |               | individual, corporate and limited liability filers shall begin on July 16,  | 2020 - (7/14/20) The Department has published guidance describing Iowa's nonconformity with    |
| l     |               | 2020. The Kentucky relief applies only to income taxes. Tax districts are <u>authorized</u> to suspend or extend return deadlines for taxable net | provisions of the CARES Act of 2020 that   |
| l     |               | profits or gross receipts during the state's declared emergency.  | commonly affect income taxes for individuals   |
| l     |               | This income tax relief is applicable to individual, corporate, limited  | and businesses for tax years beginning in  |
| l     |               | liability, fiduciary and pass-through filers with filing and payment  | calendar year 2018 or 2019. Iowa generally   |
| l     |               | deadlines of April 15, 2020. For filers who submit an automatic return  | conforms with federal tax changes, to the extent   |
|       |               | filing extension, the due date for returns previously due April 15, 2020,   | they affect Iowa income taxes, for tax years   |
|       |               | but now due July 15, 2020, shall be October 15, 2020 for individual,  | beginning on or after January 1, 2020. A   |
|       |               | fiduciary and pass-through filers, and November 15, 2020 for C  | Retroactive provisions of the CARES Act with   |
|       |               | corporation filers.   | which Iowa does not conform:   |
| l .   |               |   | Paycheck Protection Program (PPP) under the  |
| l     |               | July $15 - LA$ - filing and payment extension relief for income and   | CARES Act. A taxpayer's PPP loan that is   |
|       |               | franchise tax returns and payments due on April 15 and May 15, 2020   | forgiven and properly excluded from federal  |
| l     |               | are extended to July 15. No penalties or interest assessed if return and  | gross income under section 1106 of the CARES   |
|       |               | payment are submitted by July 15. For fiscal year filers with an income   | Act in a tax year beginning on or after January  |
| l     |               | tax or franchise tax return and payment due date between March 1 and  | 1, 2020, will also qualify for exclusion from  |
|       |               | May 30, 2020, the automatic extension for the return and payment is   | income for Iowa tax purposes. However, Iowa  |
|       |               | sixty days from the original due date. An extension period shall run  | is not conformed with section 1106 of the  |
|       |               | from July 16, 2020, to the general extension date of November 15, 2020  | CARES Act for tax years beginning prior to   |
|       |               | for individual, fiduciary, and partnership returns and December 15,   | January 1, 2020. If a taxpayer receives PPP loan   |
| l     |               | 2020, for corporation returns. Applies to returns for income and  | forgiveness for a tax year beginning prior to  |
|       |               | franchise – corporation changes from 5/15 to 7/15, income – fiduciary,  | January 1, 2020, that discharge of indebtedness  |
|       |               | individual, and partnership (including composite return) changes to 7/15.   | may be considered income for Iowa tax  |
|       |               | Interest and penalties shall accrue beginning on July 16, 2020, on the  | purposes, unless the income qualifies for  |
|       |               | outstanding balance of tax due. Estimated payments are not covered in   | exclusion under another applicable provision of  |

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|       |               | the relief. According to the LDR, the first and second quarterly  | federal or Iowa law. Modification of Limitation   |
|       |               | declaration payments remain due on April 15 and June 15, respectively.  | on Losses for Taxpayers Other than  |
|       |               | The Department shall <u>automatically waive</u> any UET penalty otherwise   | Corporations (Excess Business Losses) under   |
|       |               | due for the April 15 and June 15, 2020 declaration payments provided  | the CARES Act - Iowa was not conformed with   |
|       |               | the following criteria are met: a. The taxpayer pays the April 15 and   | the excess business loss limitation for tax year  |
|       |               | June 15, 2020, declaration payments timely. b. The amount paid on the   | 2018, so the temporary suspension of the excess   |
|       |               | April 15, 2020, declaration payment is at least 90% of the amount paid  | business loss limitation in the CARES Act   |
|       |               | on the April 15, 2019, declaration payment. c. The amount paid on the   | should have no effect on the calculation of net   |
|       |               | June 15, 2020, declaration payment is at least 90% of the amount paid on  | income on 2018 Iowa income tax returns. For   |
|       |               | the June 17, 2019, declaration payment. Corresponding relief is granted   | tax year 2019, the excess business loss   |
|       |               | for fiscal year filers. 2. The Department shall consider any late filed   | limitation will apply for Iowa tax purposes,  |
|       |               | pass-through entity tax Act 442 election for the 2019 tax year filed on or  | even though the limitation does not apply for   |
|       |               | after April 16, 2020, but before July 16, 2020, as filed timely.  | federal purposes. Modification of Limitation on   |
|       |               | Corresponding relief is granted for fiscal year filers. 3. The Department   | Business Interest under the CARES Act - Iowa  |
|       |               | extends the deadline for a credit transfer or for the execution of a binding  | is not conformed with this change to the extent   |
|       |               | agreement to transfer such credit for 2019 income and franchise returns   | it applies retroactively to tax year 2019.  |
|       |               | by 30 days. Corresponding relief is granted for fiscal year filers. The   | Specifically, the ATI percentage used in  |
|       |               | credit transfer must include any applicable statutorily mandated transfer   | calculating the deduction limitation is 30% for   |
|       |               | fee. This fee remains due at the time of submission of the credit transfer  | Iowa tax purposes in tax year 2019, even  |
|       |               | documentation.)   | though many taxpayers have the option to use  |
|       |               |   | 50% for federal purposes. Depreciation of   |
|       |               | July $15 - MA$ - moves the state income tax filing and payment deadline   | Qualified Improvement Property (QIP) under  |
|       |               | to match the July 15 deadline for filing federal individual and first and   | the CARES Act - Iowa does not conform to this   |
|       |               | second installments of estimated taxes, estate and trust income taxes and   | treatment for tax years 2016 through 2019, and  |
|       |               | partnership composite returns. Corporate excise taxes will have until   | instead treats qualified improvement property   |
|       |               | July 15 with no penalty for late filing or late payment but interest is not   | placed in service during those tax years as 39-   |
|       |               | waived. The July 15, 2020 due date applies to personal income tax,  | year property. Bonus depreciation under IRC   |
|       |               | estate and trust income tax, and income tax due with a partnership  | section 168(k) is not allowed for Iowa tax $(7/14/20)$                                    |
|       |               | composite return with an April 15, 2020 due date. It also applies to an April, 2020 tax installment owed by a personal income taxpayer with | purposes for any tax year. $(7/14/20)$ <u>A</u>   |
|       |               | respect to deemed repatriated income. Interest applies to corporate   | taxpayer's PPP loan that is forgiven and  |
|       |               | excise tax payments made after 4/15. While individual / fiduciary   | properly excluded from federal gross income   |
|       |               | returns are automatically extended if the payment is made 7/15,   | under section 1106 of the federal CARES Act   |
|       |               | corporations are NOT automatically extended if the payment is made on   | in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from |
|       |               | 7/15. They need to extend on $4/15$ , or else penalties could apply from  | income for Iowa tax purposes. The COVID-19  |
|       |               | 7/15 through the final filing / payment date. Taxpayers that previously   | economic impact payments authorized in  |
|       |               | filed their 2019 returns but have not yet made the associated payments  | section 2201 of the federal CARES Act,  |
|       |               | have until July 15, 2020 to make such payments. The Commissioner has  | whether in the form of a rebate or a refundable   |
|       |               | determined that the first and second installments of estimated tax, due   | tax credit, will not be included in Iowa taxable  |
|       |               | April 15, 2020 and June 15, 2020, respectively, will now be due July 15,  | income or added back as part of an individual's   |
|       |               | 2020. The Commissioner will waive late-file and late-pay penalties for  | reportable federal income tax refund for Iowa   |
|       |               | corporate excise (including financial institution and insurance premiums  | individual income tax purposes. (5/29/20)   |
|       |               | excise) returns and payments due on April 15, 2020, when those returns  | marriadal meome ax purposes. (5/2)/20)  |
|       |               | and payments are filed and made by July 15, 2020, When diose retains  |   |
| L     |               | and payments are med and made of surj 15, 2020. By law, interest will   |   |

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|       |               | still accrue on any amounts not paid by April 15, 2020. The waiver of          | KY – FAQs on CARES - The following                |
|       |               | penalties applies to corporate excise returns and payments with an             | answers address specific questions asked by       |
|       |               | original due date of April 15, 2020, including those of certain S              | CPAs and other tax preparers with regard to the   |
|       |               | corporations and non-profits that file on a fiscal-year basis and have tax     | Coronavirus Aid, Relief, and Economic             |
|       |               | returns and payments due April 15, 2020. Corporate excise taxpayers            | Security Act (also known as the CARES Act)        |
|       |               | with an April 15, 2020 return due date that seek an automatic six- or          | passed by Congress on March 27, 2020.             |
|       |               | seven-month extension, as applicable, must still pay the amount required       | Does Kentucky recognize the net operating loss    |
|       |               | for such extension by April 15, 2020. The Corp. Q1 estimated payment           | (NOL) carrybacks allowed for up to five years     |
|       |               | is due 3/15, and the return is due 4/15. Any overpayment on the MA             | that was included in the CARES Act?               |
|       |               | CIT return is applied to Q2, not Q1 The rules announced in this TIR are        | No. The Kentucky General Assembly would           |
|       |               | effective until the earlier of December 31, 2020, or 90 days after the         | have to adopt this amendment to the Internal      |
|       |               | state of emergency in Massachusetts is lifted. As of that date, the rules      | Revenue Code by amending KRS Chapter 141          |
|       |               | set forth in this TIR will cease to be in effect and the presence of an        | to enact the particular provision at issue before |
|       |               | employee in Massachusetts, even if due solely to a Pandemic-Related            | Kentucky taxpayers could carryback an NOL in      |
|       |               | Circumstance (as defined below), will trigger the same tax consequences        | calculating their Kentucky income taxes.          |
|       |               | as under Massachusetts law more generally. This TIR announces that,            | Without adopting this provision, Kentucky         |
|       |               | while the rules in this TIR remain in effect, the presence of one or more      | taxpayers will have to make adjustments on        |
|       |               | employees working remotely in Massachusetts due to (a) a government            | their Kentucky income tax return to account for   |
|       |               | order issued in response to the COVID-19 pandemic, (b) a remote work           | federal/state differences.                        |
|       |               | policy adopted by an employer in good faith compliance with federal or         | Does Kentucky recognize the suspension of the     |
|       |               | state government guidance or public health recommendations relating to         | 80% limitation on net operating losses (NOLs)     |
|       |               | COVID-19, or (c) the worker's compliance with quarantine, isolation            | included in the CARES Act?                        |
|       |               | directions relating to a COVID-19 diagnosis or suspected diagnosis, or         | No. The Kentucky General Assembly would           |
|       |               | advice of a physician relating to COVID-19 exposure[1] (collectively,          | have to adopt this amendment to the Internal      |
|       |               | "Pandemic-Related Circumstances") will not, by itself, create a                | Revenue Code by amending KRS Chapter 141          |
|       |               | withholding obligation with respect to such employees. See 830 CMR             | to enact the particular provision at issue before |
|       |               | 62.5A.3. This TIR also announces that, while the rules in this TIR             | Kentucky taxpayers could utilize NOLs in          |
|       |               | remain in effect, one or more employees working remotely in                    | excess of the 80% limitation in calculating their |
|       |               | Massachusetts solely due to a Pandemic-Related Circumstance.                   | Kentucky income taxes. Without adopting this      |
|       |               | including the presence of business property reasonably needed for such         | provision, Kentucky taxpayers will have to        |
|       |               | persons' use while working remotely, will not subject a business to a          | make adjustments on their Kentucky income tax     |
|       |               | sales and use tax collection obligation or to the corporate excise (or         | return to account for federal/state differences.  |
|       |               | corporate apportionment adjustments) by reason of that                         | Does Kentucky recognize the charitable            |
|       |               | fact. Additionally, this TIR explains that businesses claiming a nexus         | contribution limitation increase included in the  |
|       |               | exemption under Sections III-V must maintain written records sufficient        | CARES Act?  |
|       |               | to substantiate the existence of a Pandemic-Related Circumstance with          | No. The Kentucky General Assembly would           |
|       |               | respect to the employee(s) triggering the application of these                 | have to adopt this amendment to the Internal      |
|       |               | rules. Lastly, this TIR explains the application of the Massachusetts          | Revenue Code by amending KRS Chapter 141          |
|       |               | Paid Family and Medical Leave ("PFML") program where an employee               | to enact the particular provision at issue before |
|       |               | works remotely in a different state due to a Pandemic-Related                  | Kentucky taxpayers could increase their           |
|       |               | <u>Circumstance</u> . For purposes of this Directive, when a taxpayer seeks to | available deduction in calculating their          |
|       |               | use an <u>electronic signature</u> it must include a statement, either in the  | Kentucky income taxes. Without adopting this      |
|       |               | cover letter or in the email transmitting the electronically signed            | provision, Kentucky taxpayers will have to        |
|       |               | document, that says, to the effect, as follows: "The attached [insert          |   |

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|       |               | document name] includes [insert name of taxpayer or representative]'s   | make adjustments on their Kentucky income tax                                 |
|       |               | valid signature and the taxpayer intends to transmit the document to the  | return to account for federal/state differences.                              |
|       |               | Massachusetts Department of Revenue."   | Does Kentucky recognize the increase to the net                               |
|       |               |   | business interest expense limitation included in                              |
|       |               | The Department will work cooperatively with taxpayers to allow for  | the CARES Act?  |
|       |               | electronic signatures on various administrative forms, including with   | No. The Kentucky General Assembly would                                       |
|       |               | respect to the signatures of taxpayers, their representatives, or<br>Department employees. The administrative forms for which the   | have to adopt this amendment to the Internal                                  |
|       |               | Department employees. The administrative forms for which the<br>Department will allow electronic signatures will include but not be | Revenue Code by amending KRS Chapter 141                                      |
|       |               | limited to: Form A-37: Consent Extending the Time for Assessment of   | to enact the particular provision at issue before                             |
|       |               |   | Kentucky taxpayers could increase their                                       |
|       |               | Taxes, Form B-37: Special Consent Extending the Time for Assessment of Taxes, Form DR-1: Office of Appeals Form and Form M-2848:    | business interest expense deduction in  |
|       |               | Power of Attorney and Declaration of Representative.[1] For other   | calculating their Kentucky income taxes.                                      |
|       |               | forms not listed herein, the Department will work with taxpayers to   | Without adopting this provision, Kentucky                                     |
|       |               | <u>confirm the parties' declaration of intent to sign electronically</u> .  | taxpayers will have to make adjustments on                                    |
|       |               | Massachusetts tax implications of the federal CARES Act - Individual  | their Kentucky income tax return to account for                               |
|       |               | Income Tax Provisions - (1) 2020 Recovery Rebates to Individuals -  | federal/state differences.  |
|       |               | Since the advance payment of a credit under the Act is not includable in  | Does Kentucky recognize the "above the line"                                  |
|       |               | federal gross income, it is not includable in Massachusetts gross income  | charitable contribution deduction, which was an                               |
|       |               | and thus not subject to the Massachusetts personal income tax.  | amendment by the CARES Act to IRC Section                                     |
|       |               | <ul><li>(2) Expansion of Unemployment Benefits -</li></ul>  | $\frac{62?}{1}$   |
|       |               | All payments of unemployment compensation, including amounts  | No. The Kentucky General Assembly would                                       |
|       |               | authorized under the Act, are includable in both federal and  | have to adopt this amendment to the Internal                                  |
|       |               | Massachusetts gross income and subject to Massachusetts personal  | Revenue Code by amending KRS Chapter 141                                      |
|       |               | income tax. (3) Tax-favored Withdrawals for Retirement Plans -, There   | to enact the particular provision at issue before                             |
|       |               | is no Massachusetts analog to the Code § 72(t) penalty. Therefore, this   | Kentucky taxpayers could recognize the  |
|       |               | change has no practical Massachusetts tax impact. (4) Loans from  | charitable contribution deduction allowed under                               |
|       |               | Qualified Employer Retirement Plans - for Massachusetts purposes a  | IRC Section 62 in calculating their Kentucky                                  |
|       |               | loan from a qualified employer plan will be treated as a distribution to  | income taxes. Without adopting this provision,                                |
|       |               | the extent it is so treated for federal purposes. (5) Temporary Waiver of   | Kentucky taxpayers will have to make adjustments on their Kentucky income tax |
|       |               | Required Minimum Distribution Rules for Certain Retirement Plans and  | return to account for federal/state differences.                              |
|       |               | Accounts - because Massachusetts has no analog to the federal penalties   | <u>Does Kentucky recognize the CARES Act</u>                                  |
|       |               | at issue, these changes have no practical Massachusetts tax impact.   | amendment to IRC Section 461 that amended                                     |
|       |               | (6) Allowance of Partial Above-the-Line Deduction for Charitable  | the Business Loss Limitation?   |
|       |               | Contributions - Massachusetts does not adopt the addition of subsection   | No. The Kentucky General Assembly would                                       |
|       |               | (22) to Code § 62(a) because Massachusetts generally follows Code §   | have to adopt this amendment to the Internal                                  |
|       |               | 62(a) as in effect on January 1, 2005, with the exception of Code §   | Revenue Code by amending KRS Chapter 141                                      |
|       |               | 62(a)(1). However, for tax years beginning on or after January 1, 2021,   | to enact the particular provision at issue before                             |
|       |               | Massachusetts law separately allows a deduction for charitable  | Kentucky taxpayers could utilize the changes to                               |
|       |               | contributions, with no itemization requirement.[14] The forthcoming   | the federal business loss limitation rules in                                 |
|       |               | Massachusetts charitable deduction remains in effect and is unaffected  | calculating their Kentucky income taxes.                                      |
|       |               | by the Act. (7) Modification of Limitation on Charitable Contributions  | Without adopting this provision, Kentucky                                     |
|       |               | During 2020 - Massachusetts does not follow the Act's temporary easing  | taxpayers will have to make adjustments on                                    |
|       |               | of the limitation in Code § 170 for personal income tax purposes. The   | any of the name to make adjustments off                                       |
|       |               | forthcoming Massachusetts charitable deduction remains in effect and is   |   |

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| l     |               | unaffected by the Act. (8) Exclusion for Certain Employer Payments of       | their Kentucky income tax return to account for   |
| l     |               | Student Loans - Massachusetts does not conform to the revisions made        | federal/state differences.                        |
|       |               | by the Act. Therefore, qualified education loan payments made by an         | Does Kentucky follow a "same as federal"          |
| l     |               | employer are not excluded from an employee's Massachusetts gross            | income tax position for the treatment of a        |
| l     |               | income. Likewise, Massachusetts does not conform to the disallowance        | forgiven loan received by businesses under the    |
| l     |               | of the deduction for interest paid by an employee on such loans.            | Paycheck Protection Program that was              |
| l     |               | (9) Modification of Limitation on Losses for Taxpayers Other than           | established by the CARES Act?                     |
| l     |               | Corporations - Massachusetts did not adopt Code § 461(1) as enacted in      | Yes. Loans forgiven under the CARES Act           |
| l     |               | the TCJA. Therefore the suspension of the limitation has no impact for      | Paycheck Protection Program that are excluded     |
| l     |               | Massachusetts tax purposes. (10) Use of Health Savings Accounts,            | from gross income for federal income tax          |
| l     |               | Flexible Spending Accounts, and Archer Medical Savings Accounts for         | purposes and also for Kentucky income tax         |
| l     |               | Telehealth Services and Over-the-Counter Medical Products - With            | purposes.   |
| l     |               | respect to Code §§ 106 and 223, Massachusetts follows the Code as           | Does Kentucky follow the provisions of IRS        |
| l     |               | currently in effect and therefore excludes from gross income                | Notice 2020-32 clarifying that certain otherwise  |
| l     |               | reimbursements from an HSA or FSA for medicine or drugs without a           | deductible business expenses incurred in the      |
| l     |               | prescription and allows a deduction for contributions to, and excludes      | taxpayer's business related to the Paycheck       |
| l     |               | from gross income reimbursements from, an HSA in relation to certain        | Protection Program are not deductible             |
| l     |               | remote care services for plan years beginning prior to or on December       | expenses?   |
| l     |               | 31, 2021.[23] However, because Massachusetts follows Code § 220 as          | Yes. The Department of Revenue takes a "same      |
| l     |               | amended and in effect on January 1, 2005, Massachusetts does not            | as federal" position that certain otherwise       |
| l     |               | exclude reimbursements for these expenses when paid by an Archer            | deductible business expenses incurred in the      |
| l     |               | MSA. C. Corporate and Business Tax Provisions - (1) Small Business          | taxpayer's business related to the Paycheck       |
| l     |               | Loan (PPP) Forgiveness - For a borrower subject to Massachusetts            | Protection Program are not deductible on a        |
| l     |               | personal income tax, any amount forgiven under § 1106 of the Act is         | Kentucky return because the expenses are now      |
| l     |               | includable in gross income and subject to tax, and there is no              | allocable to tax-exempt income.                   |
| l     |               | disallowance of deductions attributable to the payment of expenses          |   |
| l     |               | resulting in the forgiveness of the loan. For purposes of the corporate     | MA - <u>Massachusetts tax implications of the</u> |
| l     |               | excise, Massachusetts follows the Code as currently in effect. Therefore    | federal CARES Act - Individual Income Tax         |
|       |               | any amount forgiven for a corporate borrower under § 1106 of the Act        | Provisions - (1) 2020 Recovery Rebates to         |
| l     |               | would be excluded from Massachusetts gross income, and any                  | Individuals -Since the advance payment of a       |
|       |               | deductions disallowed in accordance with IRS Notice 2020-32 would           | credit under the Act is not includable in federal |
|       |               | likewise be disallowed for Massachusetts tax purposes. Costs and            | gross income, it is not includable in             |
|       |               | expenses paid using PPP loan amounts that are ultimately forgiven are       | Massachusetts gross income and thus not           |
|       |               | not eligible for any of the credits authorized under either M.G.L. c. 62 or | subject to the Massachusetts personal income      |
| l     |               | M.G.L. c. 63. (2) Modifications to the Limitations on Net Operating         | tax. (2) Expansion of Unemployment Benefits       |
| l     |               | Losses - The suspension of Code § 172 limitations has no impact for         | - All payments of unemployment compensation,      |
| l     |               | Massachusetts tax purposes. (3) Modifications to Limitation on              | including amounts authorized under the Act, are   |
| l     |               | Business Interest Deduction - Massachusetts adopts these changes            | includable in both federal and Massachusetts      |
| 1     |               | subject to the rules outlined in TIR 19-17. (4) Technical Amendments        | gross income and subject to Massachusetts         |
| l     |               | Regarding Qualified Improvement Property - Massachusetts adopts the         | personal income tax. (3) Tax-favored              |
| l     |               | changes made by the Act with respect to the depreciable life of QIP for     | Withdrawals for Retirement Plans -, There is no   |
| l     |               | property placed in service after December 31, 2017. However, because        | Massachusetts analog to the Code § 72(t)          |
| l     |               | Massachusetts is decoupled from the bonus depreciation rules in Code §      | penalty. Therefore, this change has no practical  |
|       | <u> </u>      | 168(k), the Massachusetts depreciation deduction for QIP must be            | Massachusetts tax impact. (4) Loans from          |

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|       |               | calculated under Code § 168 without regard to § 168(k).   | Qualified Employer Retirement Plans - for   |
|       |               | (5) Modification of Limitation on Charitable Contributions During 2020  | Massachusetts purposes a loan from a qualified  |
|       |               | - Massachusetts adopts the temporary easing of the limitation for   | employer plan will be treated as a distribution                                       |
|       |               | corporate excise purposes.  | to the extent it is so treated for federal purposes.                                  |
|       |               |   | (5) Temporary Waiver of Required Minimum  |
|       |               | July 15 - ME– extend filing and payment from April 15 to July 15 –  | Distribution Rules for Certain Retirement Plans                                       |
|       |               | waive late fees and interest. This includes any final and estimated Maine   | and Accounts - because Massachusetts has no   |
|       |               | income tax payments due by April 15, 2020. Any failure-to-pay   | analog to the federal penalties at issue, these                                       |
|       |               | penalties and interest will be abated for the period of April 16, 2020,   | changes have no practical Massachusetts tax   |
|       |               | through July 15, 2020. Sales tax and payroll payments will continue as  | impact. (6) Allowance of Partial Above-the-   |
|       |               | normal. Maine income tax withholding for wages paid in 2020 to a  | Line Deduction for Charitable Contributions -   |
|       |               | Maine resident suddenly working in Maine due to a state's COVID-19  | Massachusetts does not adopt the addition of  |
|       |               | state of emergency, will continue to be calculated as if the Maine  | subsection (22) to Code § $62(a)$ because   |
| l     |               | resident were still working outside the State. For tax years beginning in   | Massachusetts generally follows Code § 62(a)  |
|       |               | 2020, if an estimated income tax payment penalty is due by a Maine  | as in effect on January 1, 2005, with the   |
|       |               | resident taxpayer as a result of the taxpayer suddenly working in Maine   | exception of Code § $62(a)(1)$ . However, for tax                                     |
|       |               | due to a state's COVID-19 state of emergency, Maine Revenue Services  | years beginning on or after January 1, 2021,  |
|       |               | (MRS) will abate the penalty upon request by the taxpayer. Liability For  | Massachusetts law separately allows a deduction for charitable contributions, with no |
|       |               | tax years beginning in 2020, the Mills Administration will introduce<br>legislation in January to ensure Maine residents avoid double taxation as   | itemization requirement.[14] The forthcoming  |
|       |               |   | Massachusetts charitable deduction remains in   |
|       |               | a result of COVID-19 related telework by allowing the tax credit for<br>income tax paid to other jurisdictions if another jurisdiction is asserting | effect and is unaffected by the Act.  |
|       |               | an income tax obligation for the same income despite the employee no  | (7) Modification of Limitation on Charitable  |
|       |               | longer physically working in that jurisdiction due to COVID-19. For   | Contributions During 2020 - Massachusetts   |
|       |               | sales occurring in 2020, MRS will not consider the presence of one or   | does not follow the Act's temporary easing of   |
|       |               | more employees in this State, who commenced working remotely from   | the limitation in Code § 170 for personal   |
|       |               | Maine during the state of emergency and due to the COVID-19   | income tax purposes. The forthcoming  |
|       |               | pandemic, to constitute substantial physical presence in this State for   | Massachusetts charitable deduction remains in   |
|       |               | sales and use tax registration and collection duty purposes. For tax years  | effect and is unaffected by the   |
|       |               | beginning in 2020, MRS will not consider the presence of one or more  | Act. (8) Exclusion for Certain Employer   |
|       |               | employees in this State, who commenced working remotely from Maine  | Payments of Student Loans - Massachusetts   |
|       |               | during the state of emergency and due to the COVID-19 pandemic, to  | does not conform to the revisions made by the   |
|       |               | establish, by itself, corporate income tax nexus. In response to COVID-   | Act. Therefore, qualified education loan  |
|       |               | 19 related corporate tax changes at the federal level, MRS has  | payments made by an employer are not  |
|       |               | automatically extended the filing deadline for corporate and franchise  | excluded from an employee's Massachusetts   |
|       |               | taxpayers in Maine, on extension, from October 15, 2020 to November   | gross income. Likewise, Massachusetts does not  |
|       |               | 16, 2020.   | conform to the disallowance of the deduction  |
|       |               |   | for interest paid by an employee on such loans.                                       |
|       |               | July $15 - MD$ – filing and payment extension for individuals, corporate,   | (9) Modification of Limitation on Losses for  |
|       |               | pass through entity, and fiduciary taxpayers income taxes - waive   | Taxpayers Other than Corporations -   |
|       |               | interest and penalty for late payments made by July 15. Fiscal and  | Massachusetts did not adopt Code § 461(l) as  |
|       |               | calendar year filers with tax years ending January 1, 2020 through  | enacted in the TCJA. Therefore the suspension   |
| l     |               | March 31, 2020 are also eligible for the July 15, 2020 filing and payment   | of the limitation has no impact for   |
| I     |               | extension. The due date for March quarterly estimated payments that is  | Massachusetts tax purposes. (10) Use of Health  |

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|       |               | normally April 15 is extended to July 15, 2020. The state of Maryland   | Savings Accounts, Flexible Spending Accounts,   |
|       |               | has extended the due date for filing June 15 <sup>th</sup> estimated tax payment to   | and Archer Medical Savings Accounts for   |
|       |               | July 15 <sup>th</sup> . The extension for filing of returns and payment of income tax   | Telehealth Services and Over-the-Counter  |
|       |               | owed also extends the statute of limitations for filing a claim for refund  | Medical Products - With respect to Code §§ 106  |
|       |               | of income tax. The extension of time for filing returns and payment of  | and 223, Massachusetts follows the Code as  |
|       |               | tax has been extended to apply to estate tax. Any estate with a return  | currently in effect and therefore excludes from   |
|       |               | due date after April 1, 2020 and before July 15, 2020 may file the return   | gross income reimbursements from an HSA or  |
| 1     |               | on or before July 15, 2020. This extension affects the estates of   | FSA for medicine or drugs without a   |
| l     |               | decedents dying between July 1, 2019 and October 14, 2019. Estates that   | prescription and allows a deduction for   |
| l     |               | had previously filed a request for extension and whose due date falls   | contributions to, and excludes from gross   |
| 1     |               | between April 1, 2020 and July 14, 2020 are also affected. Estate tax   | income reimbursements from, an HSA in   |
|       |               | returns for those estates that file a request for extension by July 15, 2020  | relation to certain remote care services for plan   |
|       |               | must submit the Maryland estate tax return on or before January 15,   | years beginning prior to or on December 31,   |
| 1     |               | 2021. For individuals who request a federal extension by July 15, 2020,   | 2021.[23] However, because Massachusetts  |
| l     |               | the Maryland tax return is due by October 15, 2020. For corporations  | follows Code § 220 as amended and in effect on  |
| l     |               | who request a federal extension by July 15, 2020, the Maryland tax  | January 1, 2005, Massachusetts does not   |
| l     |               | return is due by November 15, 2020. The <u>cessation of collections</u> is  | exclude reimbursements for these expenses   |
| l     |               | effective immediately and shall continue until 30 days after the lifting of   | when paid by an Archer MSA. C. Corporate  |
| 1     |               | the state of emergency by the Governor. Pursuant to this action, the  | and Business Tax Provisions - (1) Small   |
| l     |               | Comptroller's office will not send out lien warning notices, issue liens,   | Business Loan (PPP) Forgiveness - For a   |
| l     |               | attach bank accounts, hold up the renewal of any license including  | borrower subject to Massachusetts personal  |
| l     |               | Maryland driver's licenses, or offset vendor payments for Maryland  | income tax, any amount forgiven under § 1106  |
| l     |               | taxes. The Comptroller's office will temporarily accept images of   | of the Act is includable in gross income and  |
| l     |               | signatures (scanned and photographed) and digital signatures on certain   | subject to tax, and there is no disallowance of   |
|       |               | documents. The scope is limited to the determination and collection of  | deductions attributable to the payment of   |
|       |               | liabilities. As part of this initiative, the limited documents include  | expenses resulting in the forgiveness of the  |
|       |               | extensions of statute of limitations on assessment or collection, waivers   | loan. For purposes of the corporate excise,   |
|       |               | of statutory notices of deficiency and consents to assessment, or   | Massachusetts follows the Code as currently in  |
|       |               | agreements to specific tax matters or tax liabilities (closing or settlement  | effect. Therefore any amount forgiven for a   |
|       |               | agreements). In addition, <u>the Comptroller's office will allow</u>  | corporate borrower under § 1106 of the Act  |
|       |               | <u>Comptroller employees to send and accept documents via secure email.</u><br>Any taxpayer can request that a <u>secure email be sent by a Comptroller</u> | would be excluded from Massachusetts gross income, and any deductions disallowed in             |
|       |               | employee. Alternatively, the Comptroller will accept password   | accordance with IRS Notice 2020-32 would  |
|       |               | protected attachments using certain programs. In order to send a  | likewise be disallowed for Massachusetts tax  |
|       |               | document with the digital signature, the taxpayer or representative must  | purposes. Costs and expenses paid using PPP   |
|       |               | include a statement, either in the form of an attached cover letter or  |   |
|       |               | within the body of the email, saying to the effect: "The attached [name   | loan amounts that are ultimately forgiven are<br>not eligible for any of the credits authorized |
| 1     |               | of document] includes [name of taxpayer]'s valid signature and the  | under either M.G.L. c. 62 or M.G.L. c. 63.  |
| 1     |               | taxpayer intends to transmit the attached document to the Comptroller of  | (2) Modifications to the Limitations on Net   |
|       |               | Maryland." The choice to transmit documents electronically is solely  | Operating Losses - The suspension of Code §   |
|       |               | that of the taxpayer. The agency will <u>temporarily stop processing paper</u>  | 172 limitations has no impact for Massachusetts   |
|       |               | tax returns on April 15. The Office will recognize the temporary nature   | tax purposes. (3) Modifications to Limitation   |
|       |               | of a business' interim workplace model and employee deployment in   | on Business Interest Deduction - Massachusetts  |
|       |               | light of and during the current health emergency and will not use these   | adopts these changes subject to the rules   |
|       |               | I fight of and during the current health emergency and will not use these   | auopis mese changes subject to me tutes   |

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|       |               | temporary measures to impose business nexus, to alter the sourcing of   | outlined in TIR 19-17. (4) Technical   |
|       |               | business income, or to impose additional withholding requirements on  | Amendments Regarding Qualified   |
|       |               | the employer  | Improvement Property - Massachusetts adopts  |
|       |               |   | the changes made by the Act with respect to the  |
|       |               | July 15 (individual) and July 31 (corporate) – <u>MI</u> – state and city   | depreciable life of QIP for property placed in   |
|       |               | individual income tax returns, July 31 – corporate income tax returns for   | service after December 31, 2017. However,  |
|       |               | state and city – includes first and second quarter estimated payments   | because Massachusetts is decoupled from the  |
|       |               | originally due April 15 and June 15 (individual) and April 30 and June  | bonus depreciation rules in Code § 168(k), the   |
|       |               | 30 (corporate) are due July 15 (individual) and July 31 (corporate) –   | Massachusetts depreciation deduction for QIP   |
|       |               | waives penalty and interest. Any applicable penalties and interest will   | must be calculated under Code § 168 without  |
|       |               | not begin to accrue until July 16, 2020 for any remaining unpaid  | regard to § 168(k). (5) Modification of  |
|       |               | balances due on July 15, 2020, and will not begin to accrue until August  | Limitation on Charitable Contributions During  |
|       |               | 1, 2020 for any remaining unpaid balances due on July 31, 2020. An  | 2020 - Massachusetts adopts the temporary  |
|       |               | annual city income tax returns otherwise due on April 15, 2020  | easing of the limitation for corporate excise  |
|       |               | (individual) and April 30, 2020 (corporate), and any accompanying city  | purposes.  |
|       |               | income tax payment (including estimated city income tax extension   |  |
|       |               | payments due April 15 and April 30) due with the return, will instead be  | Massachusetts Tax Implications of Selected   |
|       |               | due on July 15, 2020 (individual) and July 31, 2020 (corporate)   | Provisions of the Federal CARES Act -  |
|       |               | respectively. Any applicable penalties and interest will not begin to   | Individual income tax provisions:  |
|       |               | accrue until July 16, 2020 for any remaining unpaid balances due on July  | • 2020 recovery rebates to individuals   |
|       |               | 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020. The Hearings Division | Since the advance payment of a credit under the  |
|       |               | will now be <u>accepting requests for informal conference via email</u> to  | Act is not includable in federal gross income, it  |
|       |               | Treas-Hearings@Michigan.gov. Treasury also has a new Form 5713  | is not includable in Massachusetts gross income<br>and thus not subject to the Massachusetts |
|       |               | (Request for Hearing/Informal Conference) which may be submitted to   | personal income tax.   |
|       |               | request an informal conference. It is located in the forms and instructions   | <ul> <li>Expansion of unemployment benefits</li> </ul>                                       |
|       |               | section under the Treasury Hearings and Appeals website located at  | All payments of unemployment compensation,   |
|       |               | www.michigan.gov/treasuryhearings. The form is not mandatory;   | including amounts authorized under the Act, are  |
|       |               | however, use of the form is highly recommended as it ensures that all   | includable in both federal and Massachusetts   |
|       |               | required information is properly submitted with the request. <u>Revenue</u>   | gross income and subject to Massachusetts  |
|       |               | administrative bulletin, RAB 2020-9, addressing the application of the  | personal income tax.   |
|       |               | sales and use tax industrial processing exemption to personal protective  | <ul> <li>Tax-favored withdrawals from retirement</li> </ul>                                  |
|       |               | equipment and safety equipment used to prevent the spread of infectious   | funds  |
|       |               | diseases, such as COVID-19. The Michigan Department of Treasury   | Coronavirus-related distributions will be  |
|       |               | reminds taxpayers and tax professionals that the use of digital signatures  | included in Massachusetts gross income at the  |
|       |               | is allowed on forms, even those forms that cannot be filed electronically.  | same time and in the same amounts as they are  |
|       |               | The Michigan Department of Treasury does not specify which digital  | included in federal gross income. The  |
|       |               | signature product or method tax professionals must use.   | exemption from the additional 10% tax under  |
|       |               |   | Code § 72(t) has no practical Massachusetts tax  |
|       |               | July 15 – <u>MN</u> – filing and payment of the 2019 Minnesota Individual   | impact. Although Massachusetts conforms to   |
|       |               | Income Tax without any penalty and interest. This does relief not   | the Code as currently in effect with respect to  |
|       |               | include estimated taxes for 2020 due April 15, 2020, but it does include  | section 72, there is no Massachusetts analog to  |
|       |               | 2019 estimated taxes and extension tax payments for the 2019 tax year.  | the Code § 72(t) penalty.  |
|       |               | At this time, estimated tax payments for 2020 are due April 15, 2020.   |  |

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|       |               | Taxpayers can request relief from penalty and interest for late payments   | • Loans from qualified employer retirement        |
|       |               | for reasonable cause, including emergency declarations by the president  | plans   |
|       |               | and governor due to COVID-19. First-quarter estimated tax  | Massachusetts adopts the current Code with        |
|       |               | payments are due April 15, 2020. You can request to apply any refund   | respect to federal retirement provisions,         |
|       |               | on your 2019 tax return to your 2020 estimated taxes. However, if the  | specifically Code §§ 72, 401 through 420, and     |
|       |               | refund results from a payment made after April 15, it will not prevent an  | 457. Therefore, for Massachusetts purposes a      |
|       |               | <u>Underpayment of Estimated Tax penalty on your 2020 return</u> . The actual  | loan from a qualified employer plan will be       |
|       |               | date of your payment will be used to calculate the penalty. <u>Taxpayers</u>   | treated as a distribution to the extent it is so  |
|       |               | may calculate their 2020 estimated tax payments on 75% of their 2018   | treated for federal purposes.                     |
|       |               | liability. We encourage taxpayers who have filed a 2019 return to use  | • Temporary waiver of required minimum            |
|       |               | their actual 2019 liability. At this time, estimated tax payments for 2020   | distribution rules for certain retirement         |
|       |               | are due April 15, 2020. Taxpayers can request relief from penalty and  | plans and accounts                                |
|       |               | interest for late payments if they have a reasonable cause or are  | Massachusetts adopts the current Code with        |
|       |               | negatively affected by the COVID-19 pandemic. See Abatement  | respect to federal annuities under Code § 72 and  |
|       |               | Information for Individuals or Abatement Information for Businesses.   | other retirement provisions, specifically Code    |
|       |               | The extended due date does not include Corporation Franchise, S  | §§ 401 through 420, and 457, excluding 402A       |
|       |               | Corporation, Partnership, or Fiduciary taxes, though these taxpayers can   | and 408(q). However, because Massachusetts        |
|       |               | receive an automatic filing extension. Federal estate tax returns and  | has no analog to the federal penalties at issue,  |
|       |               | payments due between April 1, 2020, and July 15, 2020, have been   | these changes have no practical Massachusetts     |
|       |               | extended to July 15, 2020, as a result of <u>IRS Notice 2020-66</u> . The  | tax impact.                                       |
|       |               | Minnesota payment and filing deadlines for estates that do not have a  | Allowance of partial above-the-line               |
|       |               | federal filing or payment obligation are included in this extension. The   | deduction for charitable contributions            |
|       |               | Minnesota due date has not changed for Corporation Franchise, S  | Massachusetts does not adopt the addition of      |
|       |               | Corporation, Partnership, or Fiduciary taxes. However, under state law:  | subsection (22) to Code § 62(a) because           |
|       |               | corporations receive an automatic extension to file their Minnesota  | Massachusetts generally follows Code § 62(a)      |
|       |               | return to the later of 7 months after the due date or the date of any  | as in effect on January 1, 2005, with the         |
|       |               | federal extension to file; S corporations, partnerships, and fiduciaries   | exception of Code § $62(a)(1)$ . However, for tax |
|       |               | receive an automatic extension to file their state return to the date of any   | years beginning on or after January 1, 2021,      |
|       |               | federal extension to file. The payment due date for these business returns   | Massachusetts law separately allows a             |
|       |               | has not changed. <u>Taxpayers can request relief from late-filing or late-</u>   | deduction for charitable contributions, with no   |
|       |               | payment penalties and interest for reasonable cause, including<br>emergency declarations by the president and governor due to COVID- | itemization requirement.[17] The forthcoming      |
|       |               | 19. <u>See Abatement Information for Businesses</u> . We have temporarily  | Massachusetts charitable deduction remains in     |
|       |               | stopped issuing new: levies from bank accounts, wages, or other income;  | effect and is unaffected by the Act.              |
|       |               | professional license revocations; sales tax permit revocations; seizures of  | Modification of limitation on charitable          |
|       |               | property. The department will <u>not seek to establish nexus</u> for any   | contributions during 2020                         |
|       |               | business tax solely because an employee is temporarily working from  | For individuals, Massachusetts follows Code §     |
|       |               | home due to the COVID-19 pandemic. The department will not seek to   | 170 as amended and in effect on January 1,        |
|       |               | establish nexus for any business tax solely because an employee is   | 2005. Therefore, Massachusetts does not follow    |
|       |               | temporarily working from home due to the COVID-19 pandemic.  | the Act's temporary easing of the limitation in   |
|       |               | Minnesota residents: Your income tax filing requirements will not  | Code § 170 for personal income tax                |
|       |               | change solely because of telecommuting. COVID-19 economic impact   | purposes. The forthcoming Massachusetts           |
|       |               | payments are not required to be paid back, and they are not included in  | charitable deduction remains in effect and is     |
|       |               | the calculation of: Federal income, Minnesota income, and Income for   | unaffected by the Act.                            |
|       |               | are carculation of a cucial meetine, winnesota meetine, and meetine tor  |   |

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|       |               | Minnesota's property tax refund. We have temporarily stopped issuing   | • Exclusion for certain employer payments   |
|       |               | new: Levies from bank accounts, wages, or other income, Professional   | of student loans  |
|       |               | license revocations, Sales tax permit revocations, Seizures of property.   | Massachusetts follows Code §§ 127 and 221 as  |
|       |               | We may continue to take other actions to collect tax debts or other debts  | amended and in effect on January 1, 2005.[23]   |
|       |               | referred to the department. See Collection Information for details.  | Consequently, Massachusetts does not conform  |
| 1     |               |  | to the revisions made by the Act. Therefore,  |
| l     |               | July 15 - MS - Mississippi has extended the due date for filing income   | qualified education loan payments made by an  |
| l     |               | tax returns and making first quarter and second quarter estimated  | employer are not excluded from an employee's  |
|       |               | payments to July 15, 2020. This extension applies to Individual Income   | Massachusetts gross income. Likewise,   |
| 1     |               | Tax returns, Corporate Income and Franchise Tax returns, and Fiduciary   | Massachusetts does not conform to the   |
|       |               | Income Tax returns. If a taxpayer files for an extension of time to file   | disallowance of the deduction for interest paid                                       |
|       |               | the return, the return will be due on October 15, 2020. Penalty and  | by an employee on such loans.   |
| 1     |               | interest accrual has been suspended effective March 15, 2020 and will  | Modification of limitation on losses for  |
| 1     |               | continue until the end of the national emergency – on all new  | taxpayers other than corporations   |
| 1     |               | assessments and all prior liabilities. The press release issued by the   | For personal income taxpayers, Massachusetts  |
| l     |               | Department of Revenue on March 26, 2020 stated that penalty and interact would not be charged on prior or new liabilities during the           | follows Code § 461 as amended and in effect on  |
| l     |               | interest would not be charged on prior or new liabilities during the period of the presidentially declared national emergency. This applies to | January 1, 2005. Consequently, Massachusetts  |
| l     |               | the other tax types administered by the Department and does not apply to   | does not adopt Code § 461(1) as enacted in the  |
| l     |               | income tax. The penalty and interest structure applicable to income tax  | TCJA. Therefore, the suspension of the limitation has no impact for Massachusetts tax |
| l     |               | are provided in this notice. Withholding tax payments for the month of   | purposes.[26]   |
| l     |               | April are extended until May 15, 2020. The extension does not apply to   | Changes to health savings accounts,   |
| l     |               | sales tax, use tax, or any other tax types, but the Department will not  | flexible spending accounts, and Archer  |
| l     |               | impose interest and penalty on any sales/use and local tax levies unpaid   | medical savings accounts  |
| l     |               | tax balance for the period covered by the presidentially declared national   | With respect to Code §§ 106 and 223,  |
|       |               | emergency. The Department will consider an extension of time to file   | Massachusetts follows the Code as currently in  |
|       |               | and pay on a case-by-case basis. We will agree to abate penalty and  | effect and therefore excludes from gross income                                       |
|       |               | interest on any audits closed during this period of national emergency   | reimbursements from an HSA or FSA for   |
|       |               | and where the taxpayer agrees to settle the audit without appeal and pay   | medicine or drugs without a prescription and  |
|       |               | the tax due. During the period of national emergency, Mississippi will   | allows a deduction for contributions to, and  |
|       |               | not change withholding requirements for businesses based on the  | excludes from gross income reimbursements   |
| 1     |               | employee's temporary telework location. Mississippi residents are  | from, an HSA in relation to certain remote care                                       |
| 1     |               | taxable on their total income, regardless of where they work. However,   | services for plan years beginning prior to or on                                      |
| 1     |               | we will not impose any new withholding requirements on the employer.   | December 31, 2021.[27] However, because   |
|       |               | <u>Mississippi will not use any changes in the employees temporary work</u>  | Massachusetts follows Code § 220 as amended   |
|       |               | locations due to the pandemic to impose nexus or alter apportionment of  | and in effect on January 1, 2005, Massachusetts                                       |
|       |               | income for any business while temporary telework requirements are in   | does not exclude reimbursements for these   |
|       |               | <u>place.</u> We accept these appeals via electronic means now and believe<br>that because we accept appeals through this manner there is no   | expenses when paid by an Archer MSA.  |
|       |               | that because we accept appeals through this manner there is no additional burden placed on a taxpayer to timely appeal. Additionally,          | Corporate and business tax provisions:  |
|       |               | there is no statutory provision to allow us to extend this deadline, which   | Small business loan forgiveness   |
|       |               | is currently 60 days for most actions of the agency. <u>Mississippi will</u>   | For purposes of personal income tax,  |
|       |               | accept electronic document delivery, digital signatures, and electronic  | Massachusetts generally follows the Code as   |
|       |               | <u>forms of payment</u> . We are not aware of any requirements that a taxpayer   | amended and in effect on January 1,   |
|       |               | ionis or payment. We are not aware of any requirements that a taxpayer   | 2005. Therefore, for a borrower subject to  |

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|       |               | must use certified mail in any response to this agency. Certainly, if this   | Massachusetts personal income tax, any amount   |
|       |               | situation presents itself, we will accept anything received via regular  | forgiven under § 1106 of the Act is includable  |
|       |               | mail.  | in gross income and subject to tax, and there is  |
|       |               |  | no disallowance of deductions attributable to   |
|       |               | July $15 - MO$ - filing and payment for individuals and corporations and   | the payment of expenses resulting in the  |
|       |               | trusts or estates income tax returns – automatic relief. April 15 and June   | forgiveness of the loan. For purposes of the  |
|       |               | <u>15</u> estimated tax payments for individuals and corporations relief to July   | corporate excise, Massachusetts follows the   |
|       |               | 15. Penalties and interest relief if pay and file return or request  | Code as currently in effect. Therefore any  |
|       |               | extension by July 15. Penalties and interest will begin to accrue on any   | amount forgiven for a corporate borrower under  |
|       |               | remaining unpaid balances as of 7/16/20. <u>City of St. Louis - Employees</u>  | § 1106 of the Act would be excluded from  |
|       |               | who have been working remotely due to Covid-19 or in conjunction with  | Massachusetts gross income, and any   |
|       |               | the acting City of St. Louis Health Commissioner's Order should be   | deductions disallowed in accordance with IRS  |
|       |               | treated as working at their original, principal place of work for Earnings   | Notice 2020-32 would likewise be disallowed   |
|       |               | Tax purposes. Employees who have been working remotely due to  | for Massachusetts tax purposes. Costs and   |
|       |               | <u>Covid-19 or in conjunction with the acting City of St. Louis Health</u><br>Commissioner's Order should be treated as working at their original, | expenses paid using PPP loan amounts that are   |
|       |               | principal place of work for Earnings Tax purposes.   | ultimately forgiven are not eligible for any of<br>the credits that may be claimed under either |
|       |               | principal place of work for Earnings Tax purposes.   | G.L. c. 62 or G.L. c. 63.   |
|       |               | July $15 - MT$ - extended filing and payment for individual income   | • Modifications to the limits on net operating  |
|       |               | taxpayers to July 15, lenient in waiving penalties and interest associated   | losses  |
|       |               | with late tax payments, estimated tax payments for the first quarter   | Massachusetts does not conform to the NOL   |
|       |               | extended to July 15. The due date for the second quarter remains   | rules under Code § 172 in computing taxable   |
|       |               | unchanged.   | income. For corporations, the NOL deduction   |
|       |               |  | is determined under G.L. c. 63, §§ 30.4(ii) and   |
|       |               | July $15 - \frac{NC}{NC}$ - filing and payment for corporate income and franchise  | 30.5. Additionally, Massachusetts does not  |
|       |               | taxes, individual income tax returns, partnership tax returns, estates and   | allow an NOL deduction for personal income  |
|       |               | trusts tax returns, extended from April 15, waive penalties and interest as  | tax purposes.[33] Therefore the suspension of   |
|       |               | long as file and pay tax by July 15. Under the <u>new law signed</u> by  | Code § 172 limitations has no impact for  |
|       |               | Governor Roy Cooper, the NCDOR <u>will not charge interest from April</u>  | Massachusetts tax purposes. Further,  |
|       |               | <u>15, 2020 through July 15, 2020 on underpayments of individual income</u> , corporate income, and franchise tax on tax returns due to be filed   | Massachusetts does not allow NOLs to be   |
|       |               | between April 15, 2020, through July 15, 2020. The relief also applies   | carried back and deducted under any circumstances.[34]  |
|       |               | to estimated income tax payments due between the same dates.   | <ul> <li>Modifications to limitation on business</li> </ul>                                     |
|       |               | Taxpayers that need additional time to file beyond the July 15th deadline  | • Modifications to militation on busiless interest deduction                                    |
|       |               | can submit a request for an additional extension with the IRS or with the  | Massachusetts adopts the current Code with  |
|       |               | Department on or before July 15, 2020. These changes do not apply to   | respect to Code § 163 for both personal income  |
|       |               | trust taxes, such as sales and use or withholding taxes. Expansion of  | tax and corporate excise purposes. Therefore,   |
|       |               | North Carolina Tax Penalty Relief from March 15, 2020 through July   | Massachusetts adopts these changes subject to   |
|       |               | 15, 2020. The Department expands relief from the following penalties   | the rules outlined in TIR 19-17.  |
|       |               | for failing to obtain a license, to file a return, or to pay taxes: • Failure to   | <ul> <li>Technical amendments regarding qualified</li> </ul>                                    |
|       |               | obtain a license (G.S. 105-236(a)(2)); • Failure to file a return (G.S. 105-   | improvement property  |
|       |               | 236(a)(3)); • Failure to pay tax (G.S. 105-236(a)(4)); and • The penalties   | Massachusetts follows the current Code with   |
|       |               | regarding informational returns. The Department will not assess  | respect to Code § 168, except for § 168(k), for   |
|       |               | penalties for failure to obtain a license, failure to file a return, or failure  | purposes of both the personal income tax and  |
|       |               |  | r r r r r r r r r r r r r r r r r r r   |

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| <del></del> |               | to pay a tax that is due on March 15, 2020 through July 15, 2020, if the     | corporate excise. Therefore, Massachusetts           |
|             |               | corresponding license is obtained, return is filed, or tax is paid on or     | adopts the changes made by the Act with              |
|             |               | before July 15, 2020. The relief from Late Action Penalties applies to       | respect to the depreciable life of QIP for           |
|             |               | the following tax types: • Income and Franchise Tax; • Withholding Tax;      | property placed in service after December 31,        |
|             |               | • Sales and Use Tax; • Scrap Tire Disposal Tax; White Goods Disposal         | 2017. However, Massachusetts is decoupled            |
|             |               | Tax; • Motor Vehicle Lease and Subscription Tax; • Solid Waste               | from the bonus depreciation rules in Code §          |
|             |               | Disposal Tax; • 911 Service Charge for Prepaid Telecommunications            | 168(k). Consequently, the Massachusetts              |
|             |               | Service; • Dry-Cleaning Solvent Tax; • Primary Forest Products Tax; •        | depreciation deduction for QIP must be               |
|             |               | Freight Car Line Companies; and • Various Taxes Administered by the          | calculated under Code § 168 without regard to §      |
|             |               | Excise Tax Division. While the NCDOR has offered additional penalty          | 168(k).  |
|             |               | relief for many other tax types, including sales and use and withholding     | Modification of limitation on charitable             |
|             |               | taxes, the interest waiver only applies to individual income, corporate      | contributions during 2020                            |
|             |               | income, and franchise taxes under the new law. Notice: North                 | Massachusetts follows the Code as currently in       |
| 1           |               | Carolina's Reference to the Internal Revenue Code Updated - Impact on        | effect for purposes of the corporate excise.         |
| l           |               | North Carolina Corporate and Individual Income Tax Returns -                 | Therefore, Massachusetts adopts the temporary        |
| l           |               | <b>Decoupling Provisions Impacting Individuals - Mortgage Insurance</b>      | easing of the charitable contribution limitation     |
| l           |               | <b>Premiums</b> - Mortgage insurance premiums are not treated as qualified   | for corporate excise purposes. 7/13/20)              |
| l           |               | residence interest. • 2019 Individual Income Tax Return – You must not       |  |
| l           |               | include the amount of mortgage insurance premium on Form D-400               | MA - Massachusetts tax implications of the           |
| l           |               | Schedule S, Part C, Line 16. Cancellation of Qualified Principal             | federal CARES Act - Individual Income Tax            |
| l           |               | <b>Residence Indebtedness</b> – Cancelation of qualified principal residence | Provisions - (1) 2020 Recovery Rebates to            |
| l           |               | debt is included in the calculation of NC taxable income through tax         | Individuals -Since the advance payment of a          |
| l           |               | year 2020. • 2019 Individual Income Tax Return – You must include the        | credit under the Act is not includable in federal    |
|             |               | cancelation of debt income on Form D-400 Schedule S, Part A, Line 5.         | gross income, it is not includable in                |
|             |               | Qualified Tuition and Related Expenses – Qualified tuition and related       | Massachusetts gross income and thus not              |
|             |               | expenses are not deductible. • 2019 Individual Income Tax Return –           | subject to the Massachusetts personal income         |
|             |               | You must include the amount of qualified tuition and related expenses        | tax. (2) Expansion of Unemployment Benefits          |
|             |               | on Form D-400 Schedule S, Part A, Line 5. Net Operating Loss                 | - All payments of unemployment compensation,         |
|             |               | ("NOL") Carryback Incurred in Tax Years 2018, 2019, and 2020 –               | including amounts authorized under the Act, are      |
|             |               | An NOL incurred in 2018, 2019, and 2020 carried back for federal tax         | includable in both federal and Massachusetts         |
|             |               | purposes must be added to a taxpayer's AGI for tax years 2013 through        | gross income and subject to Massachusetts            |
|             |               | 2019. Farming losses under the provisions of Code § 172(b)(1)(B) do          | personal income tax. (3) Tax-favored                 |
|             |               | not need to be added under this provision. Note. The amount added back       | Withdrawals for Retirement Plans -, There is no      |
|             |               | to a taxpayer's AGI may be deducted in five equal installments               | Massachusetts analog to the Code § 72(t)             |
| 1           |               | beginning in tax year 2021. • 2019 Individual Income Tax Return – You        | penalty. Therefore, this change has no practical     |
|             |               | must add the amount of loss that originated in tax year 2020 used to         | Massachusetts tax impact. (4) Loans from             |
|             |               | offset your 2019 federal AGI to Form D-400 Schedule S, Part A, Line 5.       | Qualified Employer Retirement Plans - for            |
| 1           |               | NOL Limit of Eighty Percent of Taxable Income for Tax Years 2018,            | Massachusetts purposes a loan from a qualified       |
| 1           |               | <b>2019, and 2020</b> – An NOL carryforward deduction taken in tax years     | employer plan will be treated as a distribution      |
|             |               | 2019 or 2020 resulting from an NOL incurred in tax years 2018 or 2019        | to the extent it is so treated for federal purposes. |
|             |               | income must be added to a taxpayer's AGI to the extent that the federal      | (5) Temporary Waiver of Required Minimum             |
|             |               | deduction exceeds the amount allowed under the provisions of Code §          | Distribution Rules for Certain Retirement Plans      |
|             |               | 172 as enacted as of January 1, 2019. Note. The amount added back to a       | and Accounts - because Massachusetts has no          |
|             |               | taxpayer's AGI may be deducted in five equal installments beginning in       | analog to the federal penalties at issue, these      |

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|       |               | tax year 2021. • 2019 Individual Income Tax Return – You must add the  | changes have no practical Massachusetts tax       |
|       |               | amount by which the 2018 NOL carryforward deduction exceeds the  | impact. (6) Allowance of Partial Above-the-       |
|       |               | amount allowed under the provisions of Code § 172(a)(2)(B) as enacted  | Line Deduction for Charitable Contributions -     |
|       |               | as of January 1, 2019 to Form D-400 Schedule S, Part A, Line 5.  | Massachusetts does not adopt the addition of      |
|       |               | <b>Business Interest Expense Limitation</b> – The business interest expense  | subsection (22) to Code § $62(a)$ because         |
|       |               | deduction under Code § 163(j) remains at 30% of adjusted taxable   | Massachusetts generally follows Code § 62(a)      |
|       |               | income. • 2019 Individual Income Tax Return – You must add the   | as in effect on January 1, 2005, with the         |
|       |               | amount of business interest expense deducted on the federal return in  | exception of Code § $62(a)(1)$ . However, for tax |
|       |               | excess of the 30% of adjusted taxable income limitation on Form D-400  | years beginning on or after January 1, 2021,      |
|       |               | Schedule S, Part A, Line 5. Excess Business Loss Limitation for Tax  | Massachusetts law separately allows a             |
|       |               | Years 2018, 2019, and 2020 – The amount of taxpayer's excess   | deduction for charitable contributions, with no   |
|       |               | business loss, as defined under the provisions of Code § 461(1) as   | itemization requirement.[14] The forthcoming      |
|       |               | enacted as of January 1, 2019, for tax years 2018 through 2020 must be   | Massachusetts charitable deduction remains in     |
|       |               | added to a taxpayer's AGI. This addition does not apply if a taxpayer's  | effect and is unaffected by the Act.              |
|       |               | NOL addback includes excess business losses. Note. The amount added  | (7) Modification of Limitation on Charitable      |
|       |               | back to a taxpayer's AGI may be deducted in five equal installments  | Contributions During 2020 - Massachusetts         |
|       |               | beginning in tax year 2021. • 2019 Individual Income Tax Return – You  | does not follow the Act's temporary easing of     |
|       |               | must add the amount of your excess business loss to Form D-400   | the limitation in Code § 170 for personal         |
|       |               | Schedule S, Part A, Line 5. <b>Payment Protection Program Loan</b>   | income tax purposes. The forthcoming              |
|       |               | <b>Forgiveness and Expense Deductions</b> – Amount of forgiven PPP loan  | Massachusetts charitable deduction remains in     |
|       |               | is not included in the calculation of NC taxable income. However, any  | effect and is unaffected by the                   |
|       |               | expenses paid using the proceeds of the PPP loan that are deducted for   | Act. (8) Exclusion for Certain Employer           |
|       |               | federal tax purposes are not deductible when calculating NC taxable  | Payments of Student Loans - Massachusetts         |
|       |               | income. • 2019 Individual Income Tax Return – You must add the   | does not conform to the revisions made by the     |
|       |               | amount of any expenses deducted on your federal return on Form D-400   | Act. Therefore, qualified education loan          |
|       |               | Schedule S, Part A, Line 5 if (1) the payment of the expenses result in  | payments made by an employer are not              |
|       |               | PPP loan forgiveness, and (2) you excluded from gross income the   | excluded from an employee's Massachusetts         |
|       |               | amount of forgiven PPP loan. Limitation on Charitable  | gross income. Likewise, Massachusetts does not    |
|       |               | <b>Contributions</b> – The IRC § 170 60% of AGI limit on charitable  | conform to the disallowance of the deduction      |
|       |               | contributions = The fixe § 170 00% of AGI limit of charlable<br>contributions remains in effect for tax year 2020. Employer Payments | for interest paid by an employee on such loans.   |
|       |               | of Student Loans – Employer payments of student loans under Code §   | (9) Modification of Limitation on Losses for      |
|       |               | 127(c) are included in NC taxable income for tax year 2020. Above-the-   | Taxpayers Other than Corporations -               |
|       |               | Line Deduction for Qualified Charitable Contributions – The amount   | Massachusetts did not adopt Code § 461(1) as      |
|       |               | of the above-the-line deduction taken for qualified charitable   | enacted in the TCJA. Therefore the suspension     |
|       |               | contributions under section 2204 of the CARES Act must be added back   | of the limitation has no impact for               |
|       |               | to adjusted gross income for tax year 2020. <b>Decoupling Provisions</b>   | Massachusetts tax purposes. (10) Use of Health    |
|       |               | Impacting Corporations - Business Interest Expense Limitation –  | Savings Accounts, Flexible Spending Accounts,     |
|       |               | The business interest expense deduction under Code § 163(j) remains at   | and Archer Medical Savings Accounts for           |
|       |               | 30% of adjusted taxable income as calculated on a separate entity basis.   | Telehealth Services and Over-the-Counter          |
|       |               | • 2019 C-Corporation Income Tax Return – You must add the amount of  | Medical Products - With respect to Code §§ 106    |
|       |               | business interest expense deducted on the federal return in excess of the  | and 223, Massachusetts follows the Code as        |
|       |               | 30% limitation on Form CD-405, Schedule H, Line 1.h. <b>Payment</b>  | currently in effect and therefore excludes from   |
|       |               | Protection Program Loan Forgiveness and Expenses – Amount of   | gross income reimbursements from an HSA or        |
|       |               | forgiven PPP loan is not included in the calculation of NC taxable   | FSA for medicine or drugs without a               |

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|       |               | income. However, any expenses paid using the proceeds of the PPP loan                   | prescription and allows a deduction for   |
|       |               | that are deducted for federal tax purposes are not deductible when                      | contributions to, and excludes from gross   |
|       |               | calculating NC taxable income. • 2019 C-Corporation Income Tax                          | income reimbursements from, an HSA in   |
|       |               | Return – You must add the amount of expenses deducted on your federal                   | relation to certain remote care services for plan   |
|       |               | return on Form CD-405, Schedule H, Line 1.h if (1) payment of the                       | years beginning prior to or on December 31,   |
|       |               | expenses result in PPP loan forgiveness, and (2) you excluded from                      | 2021.[23] However, because Massachusetts  |
|       |               | gross income the amount of forgiven PPP loan. Amended Returns - If                      | follows Code § 220 as amended and in effect on  |
|       |               | you have already filed a 2019 North Carolina income tax return and your                 | January 1, 2005, Massachusetts does not   |
|       |               | federal adjusted gross income (for individuals) or federal taxable income               | exclude reimbursements for these expenses   |
|       |               | (for corporations) is impacted by the amendments to federal law                         | when paid by an Archer MSA. C. Corporate  |
|       |               | included in FCAA and CARES Act or by the provisions of federal law                      | and Business Tax Provisions - (1) Small   |
|       |               | from which North Carolina has decoupled, you must file an amended                       | Business Loan (PPP) Forgiveness - For a   |
|       |               | North Carolina return. If the amended return reflects additional tax due,               | borrower subject to Massachusetts personal  |
|       |               | you will avoid a late-payment penalty provided the additional tax                       | income tax, any amount forgiven under § 1106  |
|       |               | reflected on the amended return is paid when the amended return is filed.               | of the Act is includable in gross income and  |
|       |               | If the amended return reflects additional tax due but some or all of the                | subject to tax, and there is no disallowance of   |
|       |               | additional tax is not paid when the amended return is filed, the unpaid                 | deductions attributable to the payment of   |
|       |               | tax is subject to applicable penalties. In addition, statutory interest                 | expenses resulting in the forgiveness of the  |
|       |               | accrues on tax not paid by the original due date of the tax return.                     | loan. For purposes of the corporate excise,<br>Massachusetts follows the Code as currently in |
|       |               | Taxpayers that owe additional North Carolina income tax may request a                   | effect. Therefore any amount forgiven for a   |
|       |               | waiver of penalties within the provisions of the Department's Penalty<br>Waiver Policy. | corporate borrower under § 1106 of the Act  |
|       |               | warver roney.   | would be excluded from Massachusetts gross  |
|       |               | July 15 – ND - aligned with the IRS extension date. Individuals or                      | income, and any deductions disallowed in  |
|       |               | businesses who are unable to file an income tax return or pay the tax by                | accordance with IRS Notice 2020-32 would  |
|       |               | the April 15th deadline, can file and make payment through July 15,                     | likewise be disallowed for Massachusetts tax  |
|       |               | 2020, without penalty and interest. The waiver of penalty and interest                  | purposes. Costs and expenses paid using PPP   |
|       |               | through July 15 applies to all income taxes, which includes individuals                 | loan amounts that are ultimately forgiven are   |
|       |               | (Form ND-1), corporations (Form 40), S-corporations (Form 60),                          | not eligible for any of the credits authorized  |
|       |               | partnerships (Form 58), and Fiduciaries (Form 38). It does not apply to                 | under either M.G.L. c. 62 or M.G.L. c. 63.  |
|       |               | employer's quarterly wage withholding tax that is due April 30, 2020. It                | (2) Modifications to the Limitations on Net   |
|       |               | also does not apply to sales tax or any other tax. Penalty and interest                 | Operating Losses - The suspension of Code §   |
|       |               | will apply beginning July 16. A federal extension to file can be                        | 172 limitations has no impact for Massachusetts   |
|       |               | sought (Individuals - Form 4868) which also extends the time to file                    | tax purposes. (3) Modifications to Limitation   |
|       |               | your North Dakota return to October 15. With a federal extension in                     | on Business Interest Deduction - Massachusetts  |
|       |               | place, no penalty would be due if North Dakota income tax was filed and                 | adopts these changes subject to the rules   |
|       |               | paid by October 15, but extension <i>interest</i> on the unpaid tax would apply         | outlined in TIR 19-17. (4) Technical  |
|       |               | starting on July 16. Penalty and interest will be automatically waived if               | Amendments Regarding Qualified  |
|       |               | the tax is paid by July 15. The July 15 waiver announcement applies to                  | Improvement Property - Massachusetts adopts   |
|       |               | first and second quarter estimated payments that are due April 15, 2020.                | the changes made by the Act with respect to the   |
|       |               | If the first quarter estimated tax payment is made by July 15, all interest             | depreciable life of QIP for property placed in  |
|       |               | will be waived. Also, if the first quarter estimated tax payment is made                | service after December 31, 2017. However,   |
|       |               | after July 15, any interest related to the period of April 15 to July 15 will           | because Massachusetts is decoupled from the   |
|       |               | be automatically waived. If the first and second quarter estimated tax                  | bonus depreciation rules in Code § 168(k), the  |

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|       |               | payment due April 15 and June 15 is made by July 15, all interest will be   | Massachusetts depreciation deduction for QIP   |
|       |               | waived. Also, if payment is made after July 15, any interest related to   | must be calculated under Code § 168 without  |
|       |               | the period of April 15 to July 15 will be automatically waived. For a   | regard to § 168(k). (5) Modification of  |
|       |               | 2016 calendar year return that had an original due date of April 15, 2017,  | Limitation on Charitable Contributions During  |
|       |               | the July 15 waiver announcement does NOT affect the time limit to   | 2020 - Massachusetts adopts the temporary  |
|       |               | amend the 2016 return. The statute of limitations to amend is set in law  | easing of the limitation for corporate excise  |
|       |               | and is not affected. Similarly, the statute of limitations for 2019 is  | purposes. (6/4/20)   |
|       |               | unaffected by the July 15 waiver announcement. The statute of   |  |
|       |               | limitations for a 2019 return remains based off the later of the due date   | MD - Tax Alert 07-24 on MD on Federal  |
|       |               | or date filed, which would be April 15, 2023 for the three-year statute of  | <u>CARES Act</u> (7/20/20)   |
|       |               | limitations. Taxpayers that are not required to file a federal income tax   |  |
|       |               | return because their income is below the filing threshold requirement,  | MD - Maryland is automatically decoupled   |
|       |               | but choose to file a federal tax return solely to be able to receive an   | from the CARES Act provisions affecting tax  |
|       |               | economic impact payment, do not need to file a North Dakota tax return.   | year 2020, but conforms to CARES Act   |
|       |               | Regarding the business income tax return, the July 15 waiver  | provisions affecting tax years 2018 and 2019.  |
|       |               | announcement applies to the calendar year partnership return (Form 58)  | <b>Business Interest Expense Deduction.</b> If a   |
|       |               | and calendar year S-corporation return (Form 60). the withholding or  | taxpayer amends their federal 2018 or 2019   |
|       |               | composite tax that is owed on those returns. It applies to the tax owed   | return to increase the business interest expense   |
|       |               | on those returns that have a date of April 15, 2020. The July 15 waiver   | deduction, they may also amend their Maryland  |
|       |               | announcement applies to business returns filed on a fiscal year basis   | return based on the reduced federal adjusted   |
|       |               | which obtained an extension to file the return to April 15, 2020. The   | gross income. No decoupling modification for   |
|       |               | waiver applies to any income tax return or payment with a due date<br>falling between April 1 and July 15, 2020, including a due date which | business interest expense is required for  |
|       |               | was previously extended. The waiver only applies to income tax returns  | amended returns for tax years 2018 or 2019.<br>Any NOL generated in tax years 2018 or 2019 |
|       |               | and payments and first and second quarter estimated tax payments with a   | may be carried forward to tax year 2020.   |
|       |               | due date of April 15 and June 15, 2020. Requests for waivers of penalty   | Maryland is decoupled from IRC § 163 as  |
|       |               | and interest can be specifically made and will be considered on a case-   | amended by the CARES Act § 2306, as it   |
|       |               | by-case basis. The July 15 waiver announcement does NOT apply to a  | applies to a tax year beginning in 2020. A   |
|       |               | previously received a Correction Notice or a Notice of  | decoupling modification is required to add back  |
|       |               | Determination. The automatic waiver applies only to penalty and   | to federal taxable income any amount included  |
|       |               | interest related to the original return and payment that was due April 15,  | in the federal business interest expense   |
|       |               | 2020. Also, any due date to respond to the Notice of Determination or   | deduction that exceeds 30% of federal taxable  |
|       |               | any other correspondence which requests a response is not affected by   | income. This decoupling modification may   |
|       |               | the announcement. If additional time is needed to respond, contact our  | affect the amount of NOL that may be carried   |
|       |               | office. If the <u>telecommuting</u> is attributable to a COVID related response   | forward. NOLs incurred in tax year 2020 may  |
|       |               | and is intended to be temporary, North Dakota will not assert income tax  | not be carried back.   |
|       |               | nexus on that basis alone. If the telecommuting is attributable to a  | Limitation of Excess Business Losses for   |
|       |               | COVID related response and is intended to be temporary, North Dakota  | Noncorporate Taxpayers. Maryland has   |
|       |               | will not require inclusion of that payroll in the numerator of the payroll  | conformed to this provision; no Maryland   |
|       |               | factor.   | modification has been required. Maryland   |
|       |               |   | conforms to this provision as it applies to tax  |
|       |               | July 15 – <u>NE</u> - extend filing and payment of income tax return due April  | years 2018 and 2019. If a taxpayer amends their  |
|       |               | 15 to July 15, 2020 for state income tax payments and estimated   | 2018 or 2019 federal returns to use business   |
|       |               | payments that were originally due on April 15, 2020. The Tax  | losses to offset the full amount of their  |

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|       |               | Commissioner may grant penalty or interest relief upon request  | nonbusiness income, they may also amend their                                    |
|       |               | depending on individual circumstances. DOR will not require   | Maryland return for those years. Any excess                                      |
|       |               | employers to change the state which was previously established  | loss maybe carried forward. Maryland is  |
|       |               | in their payroll systems for income tax withholding purposes  | decoupled from IRC § 461(1) as amended by the                                    |
|       |               | for employees who are now telecommuting or temporarily  | CARES Act § 2304 as it applies to tax year                                       |
|       |               | relocated to a work location within or outside Nebraska due to  | 2020. At the Maryland level, noncorporate  |
|       |               | the COVID-19 pandemic. A change in work location is not   | taxpayers' business losses incurred in tax year                                  |
|       |               | required beginning with the date the emergency was declared.  | 2020 may only offset up to \$250,000 (\$500,000                                  |
|       |               | March 13, 2020, and ending on January 1, 2021, unless the   | for joint filers) of nonbusiness income. A                                       |
|       |               | emergency is extended.  | decoupling modification is required to add back                                  |
|       |               |   | to federal taxable income any deduction of                                       |
|       |               | July 15 - $\underline{NM}$ – extend filing and payment for personal, fiduciary, and   | business loss that exceeds \$250,000 (\$500,000                                  |
|       |               | corporate income tax returns and withholding tax and payments due   | for joint filers). This decoupling modification                                  |
|       |               | between April 15 and July 15 and withholding tax returns and payments   | may affect the amount of NOL that may be   |
|       |               | due between March 25 and July 25 may be submitted without penalty by  | carried forward. NOLs incurred in tax year                                       |
|       |               | July 25, 2020. Waive late-filing and late-payment penalties. Not waive interest. Personal, fiduciary, and corporate income tax returns, return      | 2020 may not be carried back. 5 For partnerships, this amendment only applies to |
|       |               | payments, and estimated payments, with a filing or payment due date of  | taxable years beginning in 2020, but 50% of                                      |
|       |               | April 15th are postponed to July 15th, 2020. <u>HB-6 allows for taxpayers</u>   | any excess business interest expense allocated                                   |
|       |               | who file their return by July 15th, 2020 to have until April 15, 2021 to  | from a partnership for any taxable year  |
|       |               | pay the tax due in full without getting assessed late payment penalty or  | beginning in 2019 shall be treated as business                                   |
|       |               | interest.   | interest that is paid or accrued by the partner in                               |
|       |               |   | the partner's first taxable year beginning in                                    |
|       |               | July 15 – NJ - extend the filing deadline for all New Jersey Corporate  | 2020 and that is not subject to the partner's §                                  |
|       |               | Business Tax and Individual Gross Income Tax Returns to July 15 for   | 163(j) limit in 2020. IRC § 163(j)(10)(A)(ii).                                   |
|       |               | GIT and CBT filers. The legislation extends: 2019 gross income tax  | Maryland conforms to this provision as it  |
|       |               | returns and payments, including trusts, 2019 corporate business tax   | applies to tax years 2018 and 2019. NOLs   |
|       |               | returns and payments, first quarter 2020 GIT/CBT estimated tax  | incurred in tax years 2018 and 2019 may be                                       |
|       |               | payments, first quarter 1041 estimates, partnership returns and payments,   | carried back for up to five years. If a taxpayer                                 |
|       |               | and partnership filing fees and licensed professional fees. Penalties and   | incurred a federal NOL in tax year 2018 or                                       |
|       |               | interest will not be imposed on the balance of 2019 income tax due  | 2019, and they amend prior year federal returns                                  |
|       |               | between the original due date and July 15. The following have NOT   | to carry the NOL back, they may also amend                                       |
|       |               | been extended: second quarter 2020 estimated tax payments, sales and  | their Maryland returns for each year a federal                                   |
|       |               | use tax filings and remittances, payroll tax remittances, and inheritance   | amended return was filed. Please note, the IRS                                   |
|       |               | taxes. The Division of Taxation will accept images of signatures  | has implemented procedures for quick refunds                                     |
|       |               | (scanned or photographed) and digital signatures on documents related   | due to the carryback of NOLs, but Maryland                                       |
|       |               | to the determination or collection of tax liability. In addition, the   | has no such procedures; taxpayers must file                                      |
|       |               | Division of Taxation will allow Division employees to accept documents  | amended returns to claim the state refund.                                       |
|       |               | via email and to transmit documents to taxpayers established through secured messaging systems. <u>A separately stated surcharge, regardless of</u> | Maryland is decoupled from IRC § 172 as<br>amended by the CARES Act § 2303 as it |
|       |               | what it is called, to cover the cost of COVID-19 precautions is an  | applies to tax year 2020. Taxpayers may  |
|       |               | expense that a seller incurs in order to perform a service or sell a  | continue to carry forward losses incurred in tax                                 |
|       |               | product. As the surcharge is part of the sales price, the taxability of a   | years beginning after December 31, 2017; they                                    |
|       |               | COVID-19 precautions surcharge depends on the taxability of the   | may not amend prior year returns to carry back                                   |
| L     | 1             | covid 17 precations surcharge depends on the taxaointy of the   | may not amena prior year returns to earry back                                   |

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|       |               | service provided or the product sold. Thus, if a service or product a   | current year federal NOLs incurred in tax year  |
|       |               | business is offering is not subject to Sales Tax, then the COVID-19-  | 2020. Additionally, any NOLs carried forward  |
|       |               | related surcharge is also not subject to tax. If the transaction is for a   | from prior years is limited to 80% of Maryland  |
|       |               | service or product that is subject to Sales Tax, then the COVID-19-   | taxable income for 2020. The remaining unused   |
|       |               | related surcharge is subject to tax.  | NOL may be carried forward to tax year 2021.  |
|       |               |   | Because tax year 2020 NOLs may not be   |
|       |               | July $15 - \underline{NY}$ – extended filing and payment until July 15, 2020, for   | carried back at the Maryland level, taxpayers   |
|       |               | New York State personal income tax and corporation tax returns and  | may deplete a 2020 federal NOL by carrying it   |
|       |               | fiduciaries (estates and trusts) originally due on April 15, 2020. Waives   | back before the federal NOL is depleted at the  |
|       |               | interest and penalties. Taxpayers can defer all related tax payments  | Maryland level. A decoupling modification is  |
|       |               | (including installments of estimated taxes for the 2020 tax year, due on  | required for each year to which a 2020 NOL is   |
|       |               | April 15, 2020, to July 15, 2020, without penalties and interest,   | carried back at the federal level, as allowed by  |
|       |               | regardless of the amount owed. If you are unable to file your 2019  | the CARES Act. A decoupling modification is   |
|       |               | return by July 15, 2020, you can request an automatic extension to file   | also required to add back to tax year 2020 any  |
|       |               | your return. The personal and corporate return will be due on October   | NOL carryforward that exceeds 80% of taxable  |
|       |               | 15, 2020 (and the fiduciary income tax return will be due September 30, if the automic request is filed by July 15, 2020, and you propadly      | income for the tax year. The modification is  |
|       |               | if the extension request is filed by July 15, 2020, and you properly  | determined using Maryland Form 500DM and<br>instructions. Pro forma federal returns must be |
|       |               | estimate and pay your 2019 tax liability with your extension request. No extension is provided in this notice for the payment or deposit of any | completed in order to determine the decoupling  |
|       |               | other type of state tax, or for the filing of any state information return.   | modification. Qualified Improvement   |
|       |               | Remittance of income tax withheld by employers required to be made  | <b>Property and Bonus Depreciation</b> - Maryland   |
|       |               | using Form NYS-1, Return of Tax Withheld, must be made on time. For   | conforms to the provision that classifies QIP as  |
|       |               | the period from the date (April 7, 2020) of this <u>Executive Order</u> through   | 15-year property as it applies to all tax years   |
|       |               | May 9, 2020 (then through $6/7$ , then through $7/15$ ), the Department of  | beginning after December 31, 2017. QIP placed   |
|       |               | Taxation and Finance is authorized to <u>accept digital signatures</u> in lieu of   | in service in tax years 2018 and beyond is 15-  |
|       |               | handwritten signatures on documents related to the determination or   | year property, and may be depreciated as such.  |
|       |               | collection of tax liability. <u>Tax is temporarily authorized to accept digital</u>   | Because Maryland has legislatively decoupled  |
|       |               | signatures in place of handwritten signatures on documents related to the   | from federal bonus depreciation, non-   |
|       |               | determination or collection of tax liability. Through the end of the  | manufacturers may not take bonus depreciation   |
|       |               | disaster emergency. Tax will allow taxpayers and their representative(s)  | on QIP at the Maryland level, even though the   |
|       |               | holding a valid power of attorney (POA) to digitally sign documents   | property qualifies for federal bonus  |
|       |               | such as: waivers of statutes of limitations on assessment or collection,  | depreciation.   |
|       |               | waivers of statutory notices of deficiency and consents to assessment,  |   |
|       |               | consents to audit changes and BCMS conferee orders, statements of   | MN <u>- COVID-19 economic impact payments</u>   |
|       |               | proposed audit changes, closing and other agreements between Tax and  | are not required to be paid back, and they are  |
|       |               | taxpayers, petitions for advisory petitions and BCMS conferences, other   | not included in the calculation of: Federal   |
|       |               | requests for taxpayer relief, and audit method elections. Tax cannot  | income, Minnesota income, and Income for  |
|       |               | accept a digitally signed POA. When submitting a digital signature to   | Minnesota's property tax refund. (4/24/20)  |
|       |               | Tax, to eliminate mailing documents to the extent possible, taxpayers,  | NG Netice Neth Centre P. C.   |
|       |               | POAs, and Tax employees can use all existing and previously allowable   | NC – <u>Notice</u> : North Carolina's Reference to  |
|       |               | means of receiving and transmitting documents, such as via fax or<br>established secured messaging systems. The choice to transmit              | the Internal Revenue Code Updated - <b>Impact</b>   |
|       |               | <u>established secured messaging systems</u> . The choice to transmit<br>documents to Tax electronically is solely that of the taxpayer. If the | on North Carolina Corporate and Individual<br>Income Tax Returns - Decoupling Provisions    |
|       |               | taxpayer is not able to fax the executed document or to provide it  |   |
|       |               | axpayer is not able to fax the executed document of to provide it   | Impacting Individuals -Mortgage Insurance   |

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|       |               | through secure messaging, the taxpayer may use email with attachments   | <b>Premiums</b> - Mortgage insurance premiums are |
|       |               | to transmit the document to Tax. The document must be in one of the   | not treated as qualified residence interest.      |
|       |               | file types specified in section 1 above, that is, tiff, jpg, jpeg, PDF,   | 2019 Individual Income Tax Return – You must      |
|       |               | Microsoft Office suite, or Zip. Individuals and fiduciaries should  | not include the amount of mortgage insurance      |
|       |               | consider the estimated tax payment due on June 15, 2020, as the 1st   | premium on Form D-400 Schedule S, Part C,         |
|       |               | installment payment towards the 2020 tax year. Individuals and  | Line 16. Cancellation of Qualified Principal      |
|       |               | fiduciaries should consider the estimated tax payment due on July 15,   | <b>Residence Indebtedness</b> – Cancelation of    |
|       |               | 2020, as the 2nd installment payment of the 2020 tax year. Penalties  | qualified principal residence debt is included in |
|       |               | with respect to the underpayment of estimated tax for individuals and   | the calculation of NC taxable income through      |
|       |               | fiduciaries will be calculated based on these revised dates. Any  | tax year 2020. • 2019 Individual Income Tax       |
|       |               | amendments made to the IRC after March 1, 2020, will not apply to   | Return – You must include the cancelation of      |
|       |               | New York State or New York City personal income tax.2 Therefore,  | debt income on Form D-400 Schedule S, Part        |
|       |               | any retroactive changes made to the IRC after March 1, 2020, should   | A, Line 5. Qualified Tuition and Related          |
|       |               | not be taken into account when filing your 2019 New York State  | <b>Expenses</b> – Qualified tuition and related   |
|       |               | personal income tax return. For example, the federal CARES Act3   | expenses are not deductible. • 2019 Individual    |
|       |               | made retroactive changes to the IRC on March 27, 2020. Although   | Income Tax Return – You must include the          |
|       |               | these changes may impact your 2019 federal income tax return, they  | amount of qualified tuition and related expenses  |
|       |               | should not be reflected on your 2019 New York State personal income   | on Form D-400 Schedule S, Part A, Line 5. Net     |
|       |               | tax return. Permanent legislation allows tax preparers to file their  | <b>Operating Loss ("NOL") Carryback</b>           |
|       |               | client's NYS tax returns with an electronic signature and permanently   | Incurred in Tax Years 2018, 2019, and 2020        |
|       |               | submit to NY state tax authorization forms with an electronic signature   | – An NOL incurred in 2018, 2019, and 2020         |
|       |               | instead of the traditional wet signature Effective immediately,   | carried back for federal tax purposes must be     |
|       |               | electronic signatures may be used by taxpayers on all e-file  | added to a taxpayer's AGI for tax years 2013      |
|       |               | authorizations, TR-579s. If you are a nonresident whose primary office  | through 2019. Farming losses under the            |
|       |               | is in New York State, your days telecommuting during the pandemic are   | provisions of Code § 172(b)(1)(B) do not need     |
|       |               | considered days worked in the state unless your employer has  | to be added under this provision. Note. The       |
|       |               | established a bona fide employer office at your telecommuting location.   | amount added back to a taxpayer's AGI may be      |
|       |               | There are a number of factors that determine whether your employer has  | deducted in five equal installments beginning in  |
|       |               | established a bona fide employer office at your telecommuting location.   | tax year 2021. • 2019 Individual Income Tax       |
|       |               | In general, unless your employer specifically acted to establish a bona fide employer office at your telegommuting location, you will continue          | Return – You must add the amount of loss that     |
|       |               | fide employer office at your telecommuting location, you will continue  | originated in tax year 2020 used to offset your   |
|       |               | to owe New York State income tax on income earned while telecommuting.  | 2019 federal AGI to Form D-400 Schedule S,        |
|       |               | terecommuting.  | Part A, Line 5. NOL Limit of Eighty Percent       |
|       |               | July 15 OII antending filing and geometry to July 15 maining  | of Taxable Income for Tax Years 2018, 2019,       |
|       |               | July $15 - OH$ - extending filing and payment to July $15 -$ waiving  | and 2020 – An NOL carryforward deduction          |
|       |               | penalty and interest on the payment during the extension. The filing  | taken in tax years 2019 or 2020 resulting from    |
|       |               | extension, and waiver of penalty and interest, will be available to those<br>filing the Ohio individual income tax, the school district income tax, the | an NOL incurred in tax years 2018 or 2019         |
|       |               | pass-through entity tax, and to those taxpayers that have opted in to have  | income must be added to a taxpayer's AGI to       |
|       |               | the commissioner administer the municipal net profit tax through the  | the extent that the federal deduction exceeds the |
|       |               | state's centralized filing system. Individuals, estates, trusts and certain   | amount allowed under the provisions of Code §     |
|       |               | businesses making quarterly estimated income tax payments, have also  | 172 as enacted as of January 1, 2019. Note. The   |
|       |               | been granted additional time to file and pay without penalty or interest.   | amount added back to a taxpayer's AGI may be      |
|       |               | ocon granicu additional time to me and pay without penalty of interest.   | deducted in five equal installments beginning in  |
|       |               |   | tax year 2021. • 2019 Individual Income Tax       |

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|       |               | The first and second quarterly payments, normally scheduled for April   | Return – You must add the amount by which   |
|       |               | 15 and June 15 for most taxpayers, have both been extended to July 15.  | the 2018 NOL carryforward deduction exceeds   |
|       |               |   | the amount allowed under the provisions of  |
|       |               | July $15 - OK$ – extend filing and payment of income tax return due April   | Code § $172(a)(2)(B)$ as enacted as of January 1,   |
|       |               | 15 -including first quarter 2020 estimated tax payments.  | 2019 to Form D-400 Schedule S, Part A, Line   |
|       |               |   | 5. Business Interest Expense Limitation –   |
|       |               | July $15 - OR$ - extension for Oregon personal and corporate income tax   | The business interest expense deduction under   |
|       |               | filing and payment deadlines. It applies for personal and corporate   | Code § 163(j) remains at 30% of adjusted  |
|       |               | income taxes and some other taxes. Personal income tax deadline is  | taxable income. • 2019 Individual Income Tax  |
|       |               | automatically extended from April 15, 2020 to July 15, 2020. The  | Return – You must add the amount of business  |
|       |               | Oregon tax payment deadline for payments due with the 2019 tax year   | interest expense deducted on the federal return   |
|       |               | return is automatically extended to July 15, 2020. Estimated tax  | in excess of the 30% of adjusted taxable income   |
|       |               | payments for tax year 2020 are not extended. Oregon's April 15, 2020  | limitation on Form D-400 Schedule S, Part A,  |
|       |               | estimated tax payment due date for tax year 2020 has not been extended  | Line 5. Excess Business Loss Limitation for   |
|       |               | and is still due on April 15, 2020. The first estimated payment for the   | <b>Tax Years 2018, 2019, and 2020</b> – The amount  |
|       |               | CAT is not extended and is due April 30, 2020. However, the   | of taxpayer's excess business loss, as defined  |
|       |               | department understands that the pandemic may impact commercial  | under the provisions of Code § 461(l) as  |
|       |               | activity, up or down, to an extent that makes it difficult for businesses to  | enacted as of January 1, 2019, for tax years  |
|       |               | estimate their first payment. The department will not assess  | 2018 through 2020 must be added to a  |
|       |               | underpayment penalties for taxpayers making a good-faith effort to  | taxpayer's AGI. This addition does not apply if   |
|       |               | estimate their first quarter CAT payments. The tax year 2019 six-month  | a taxpayer's NOL addback includes excess  |
|       |               | extension to file, if requested, continues to extend only the filing  | business losses. Note. The amount added back  |
|       |               | deadline until October 15, 2020. The regular filing extension grants more time to file until October 15, 2020, but it does not further extend | to a taxpayer's AGI may be deducted in five   |
|       |               | the payment due date beyond July 15, 2020. If you properly estimate   | equal installments beginning in tax year 2021.  |
|       |               | your 2019 tax liability using the information available to you and file for   | 2019 Individual Income Tax Return – You must  |
|       |               | an extension by July 15, 2020, your tax return will be due on October 15,   | add the amount of your excess business loss to  |
|       |               | 2020 for personal income tax and November 15, 2020 for corporation  | Form D-400 Schedule S, Part A, Line 5.  |
|       |               | excise and income tax. For corporate income/excise taxpayers, the   | Payment Protection Program Loan   |
|       |               | Oregon return filing and payment due date for tax year 2019 is  | <b>Forgiveness and Expense Deductions</b> –<br>Amount of forgiven PPP loan is not included in |
|       |               | automatically extended from May 15, 2020 until July 15, 2020. Fiscal  | the calculation of NC taxable income. However,  |
|       |               | year returns due on or after April 1, 2020 and before July 15, 2020 are   | any expenses paid using the proceeds of the   |
|       |               | also extended to July 15, 2020. Payments for and returns due after May  | PPP loan that are deducted for federal tax  |
|       |               | 15, 2020 are not extended at this time. The second Director's Order   | purposes are not deductible when calculating  |
|       |               | (2020-02) extends the due date to July 15, 2020 for Oregon corporate  | NC taxable income. • 2019 Individual Income   |
|       |               | excise/income fiscal year tax returns that are otherwise due from April 1,  | Tax Return – You must add the amount of any   |
|       |               | 2020 through July 15, 2020. Under Director's Order 2020-02, the   | expenses deducted on your federal return on   |
|       |               | extension of the filing and payment due dates applies to estate transfer  | Form D-400 Schedule S, Part A, Line 5 if (1)  |
|       |               | taxes (Form OR-706), which are now due on July 15, 2020. Director's   | the payment of the expenses result in PPP loan  |
|       |               | Order 2020-02 extends the three-year statute of limitation deadline for   | forgiveness, and (2) you excluded from gross  |
|       |               | claiming a refund for the 2016 tax year to July 15, 2020, if that deadline  | income the amount of forgiven PPP loan.   |
|       |               | would otherwise fall on a date on or after April 1, 2020 and before July  | Limitation on Charitable Contributions –  |
|       |               | 15, 2020. Director's Order 2020-02 extends the time to claim a 2016   | The IRC § 170 60% of AGI limit on charitable  |
|       |               | Oregon income tax refund to July 15, 2020. Estimated tax payments for   | contributions remains in effect for tax year  |
| L     |               |   | contributions remains in effect for tax year  |

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|       |               | tax year 2020 are not extended. Any interest and penalties with respect        | 2020. Employer Payments of Student Loans            |
|       |               | to Oregon tax filings and payments extended by this order begin                | – Employer payments of student loans under          |
|       |               | accruing on July 16, 2020. No automatic extension is provided in this          | Code § 127(c) are included in NC taxable            |
|       |               | order for the payment or deposit of any other type of Oregon tax or for        | income for tax year 2020. Above-the-Line            |
|       |               | the filing of Oregon information returns. <u>Under the Director's Orders</u> , | Deduction for Qualified Charitable                  |
|       |               | normal filing, payment, and deposit due dates continue to apply to both        | <b>Contributions</b> – The amount of the above-the- |
|       |               | payroll and noncorporate excise taxes (like emergency communications           | line deduction taken for qualified charitable       |
|       |               | (E911), marijuana, state lodging, tobacco, etc. The first quarter 2020         | contributions under section 2204 of the CARES       |
|       |               | Form OQ return and payment due dates are not extended and are still            | Act must be added back to adjusted gross            |
|       |               | due April 30, 2020. Employers must also maintain their current                 | income for tax year 2020. Decoupling                |
|       |               | withholding deposit schedules (e.g., daily, monthly, quarterly, etc.). Any     | Provisions Impacting Corporations                   |
|       |               | taxpayers who have filing or payment due dates other than those due on         | Business Interest Expense Limitation – The          |
|       |               | or after April 1 and before July 15 have not been granted relief by this       | business interest expense deduction under Code      |
|       |               | order. PPP loans, EIDL advances, SBA loan subsidies not subject to             | § 163(j) remains at 30% of adjusted taxable         |
|       |               | CAT. The Oregon Department of Revenue has determined that certain              | income as calculated on a separate entity basis.    |
|       |               | federal assistance to businesses under the Coronavirus Aid, Relief, and        | • 2019 C-Corporation Income Tax Return –            |
|       |               | Economic Security (CARES) Act is not commercial activity under                 | You must add the amount of business interest        |
|       |               | Oregon statute and will not be subject to the Corporate Activity Tax. The      | expense deducted on the federal return in excess    |
|       |               | exempt assistance includes forgiven Paycheck Protection Program (PPP)          | of the 30% limitation on Form CD-405,               |
|       |               | loans, Economic Injury Disaster Loan (EIDL) emergency advances, and            | Schedule H, Line 1.h. Payment Protection            |
|       |               | Small Business Administration (SBA) loan subsidies. The IRS                    | Program Loan Forgiveness and Expenses –             |
|       |               | economic impact payments are not taxable under current Oregon law.             | Amount of forgiven PPP loan is not included in      |
|       |               | The payments are considered an advance payment of your federal                 | the calculation of NC taxable income. However,      |
|       |               | refundable credit that would otherwise be claimed on your 2020 personal        | any expenses paid using the proceeds of the         |
|       |               | income tax return. Unemployment income is taxable to Oregon.                   | PPP loan that are deducted for federal tax          |
|       |               | Qualified leave wages are taxable. Oregon is tied to this law. There has       | purposes are not deductible when calculating        |
|       |               | been no exception for these wages to be excluded from Oregon taxable           | NC taxable income. • 2019 C-Corporation             |
|       |               | income. Qualified leave wages are not excludable qualified disaster            | Income Tax Return – You must add the amount         |
|       |               | relief payments. Currently, there is no exception for these wages to be        | of expenses deducted on your federal return on      |
|       |               | excluded from Oregon taxable income. The sick leave and qualified              | Form CD-405, Schedule H, Line 1.h if (1)            |
|       |               | family leave wages are subject to withholding just like any other wages.       | payment of the expenses result in PPP loan          |
|       |               | The order extends the timeframe to submit a written objection or               | forgiveness, and (2) you excluded from gross        |
|       |               | conference request from 30 to 90 days if the deadline for filing a written     | income the amount of forgiven PPP loan.             |
|       |               | objection or conference request is on or after April 1, 2020 and before        | Amended Returns - If you have already filed a       |
|       |               | July 16, 2020. This applies to any Notice of Deficiency or Notice of           | 2019 North Carolina income tax return and your      |
|       |               | Proposed Refund Adjustment or Notice of Liability issued by the                | federal adjusted gross income (for individuals)     |
|       |               | department on or after March 1, 2020 and before June 16, 2020. If your         | or federal taxable income (for corporations) is     |
|       |               | Notice of Deficiency or Notice of Proposed Refund Adjustment or                | impacted by the amendments to federal law           |
|       |               | Notice of Liability was issued on or after March 1, 2020 and before June       | included in FCAA and CARES Act or by the            |
|       |               | 16, 2020 you have 90 days to submit a written objection or conference          | provisions of federal law from which North          |
|       |               | request, even though the notice says 30 days. The department did not           | Carolina has decoupled, you must file an            |
|       |               | have time to change the notice wording before the notices were issued,         | amended North Carolina return. If the amended       |
|       |               | which is why the notice says 30 days instead of 90 days. The Director's        | return reflects additional tax due, you will avoid  |
|       |               | Orders do not extend the time to file an appeal from a department              | a late-payment penalty provided the additional      |

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|       |               | assessment with the Magistrate Division of the Tax Court under ORS   | tax reflected on the amended return is paid   |
|       |               | 305.280 or otherwise. For most taxes, the appeal to the Oregon Tax   | when the amended return is filed. If the  |
|       |               | Court is still generally due within 90 days of the date on the Notice of   | amended return reflects additional tax due but  |
|       |               | Assessment, or within two years from the date tax an income tax  | some or all of the additional tax is not paid   |
|       |               | assessment is paid in full. The department may issue a Notice of   | when the amended return is filed, the unpaid tax  |
|       |               | Assessment, Notice of Proposed Refund Adjustment, or conference  | is subject to applicable penalties. In addition,  |
|       |               | letter affirming, canceling, or adjusting a Notice of Liability in response  | statutory interest accrues on tax not paid by the   |
|       |               | to a written objection or conference request up to 14 months (instead of   | original due date of the tax return. Taxpayers  |
|       |               | 12 months). If you received a "Letter Error" or "Billing Error" notice   | that owe additional North Carolina income tax   |
|       |               | after April 20, 2020 for any of the following three notices: Notice of   | may request a waiver of penalties within the  |
|       |               | Deficiency, Notice of Proposed Refund Adjustment, or Notice of   | provisions of the Department's Penalty Waiver   |
|       |               | Liability issued on or after March 1, 2020 and before June 16, 2020, then  | Policy.   |
|       |               | your time to request a written objection or conference is extended from  |   |
|       |               | 30 days to 90 days. For purposes of Oregon corporate excise/income   | NC - On June 30, 2020, North Carolina   |
|       |               | tax, the presence of teleworking employees of the corporation in Oregon  | Governor Roy Cooper signed legislation (S.L.  |
|       |               | between March 8, 2020 and November 1, 2020 won't be treated by the   | 2020-58 (H.B. 1080), Laws 2020) advancing   |
|       |               | department as a relevant factor when making a nexus determination if   | the Internal Revenue Code (IRC) conformity to   |
|       |               | the employee(s) in question are regularly based outside Oregon. (Note -  | May 1, 2020 in order to incorporate provisions  |
|       |               | CAT first quarter payment due April 30 – will waive penalties if good  | in the CARES Act. Though conformity is  |
|       |               | faith estimate.)   | advanced, North Carolina will decouple from   |
|       |               |  | certain provisions including changes to the   |
|       |               | July $15 - \underline{PA}$ - filing and payment extended for personal income tax   | interest deduction limitation under IRC Sec.  |
|       |               | returns, and trusts and estates, partnerships, and S corporations returns  | 163(j), the five-year net operating loss (NOL)  |
|       |               | and payments – waive penalties and interest on 2019 personal income  | carryback, and the suspension of the 80%  |
|       |               | tax payments through the new deadline of $7/15/20$ – applies to both   | limitation upon the deduction of NOLs. The  |
|       |               | final 2019 tax returns and payments and estimated payments for the   | enacted legislation also makes changes to the   |
|       |               | first and second quarters of 2020 for the above returns. The   | computation of affiliated debt for purposes of  |
|       |               | department is extending the due date for non-resident withholding and  | the franchise tax base. From Grant Thornton   |
|       |               | partnership corporate net income tax withholding payments to July 15.  | summary. (7/29/20)  |
|       |               | Extends the filing date by three months for certain information returns  |   |
|       |               | (1099-R, 1099-MISC, and W2-G). There are no additional extensions  | NW As seen besets to the dump of the  |
|       |               | for fiscal year filers (taxpayers with a tax year other than January to  | NY - <u>Any amendments made to the IRC after</u>  |
|       |               | December). Processing delays on paper filed returns. Extension of  | March 1, 2020, will not apply to New York   |
|       |               | Filing Deadline Applies to Trusts/Estates, Partnerships and S  | State or New York City personal income tax.2  |
|       |               | Corporations to July 15, 2020. Governor Tom Wolf recently signed   | Therefore, any retroactive changes made to the  |
|       |               | into law Act 10 of 2020, which extends the due date of certain personal  | IRC after March 1, 2020, should not be taken<br>into account when filing your 2019 New York |
|       |               | income tax returns and payments, as well as waiving certain other  | State personal income tax return. For   |
|       |               | income tax dates. The Department of Revenue also announced it is<br>extending the due date for corporations with tax returns due May 15 to | example, the federal CARES Act3 made  |
|       |               | August 14, 2020. There is no extension for the June 15 estimated   | retroactive changes to the IRC on March 27,   |
|       |               | payment due date for corporations. The Department of Revenue is  | 2020. Although these changes may impact   |
|       |               | temporarily waiving the requirement for corporate officers to  | your 2019 federal income tax return, they   |
|       |               | physically sign and date certain corporate tax returns with a wet  | should not be reflected on your 2019 New  |
|       |               | signature. This waiver applies to tax returns that cannot be submitted to  | York State personal income tax return.  |
| L     |               | signature. This warver applies to tax returns that cannot be submitted to  | <u>101k State personal medine tax tetuin</u> .  |

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|       |               | the department electronically. Examples are the returns due for Gross            |   |
|       |               | Premiums Tax and Mutual Thrift Institutions Tax. This waiver will be             | OR - PPP loans, EIDL advances, SBA loan             |
|       |               | in place during the emergency disaster declaration signed by Gov.                | subsidies not subject to CAT. The Oregon            |
|       |               | Wolf in response to the COVID-19 pandemic. The Department of                     | Department of Revenue has determined that           |
|       |               | Revenue is aware that taxpayers have been unable to meet their                   | certain federal assistance to businesses under      |
|       |               | Inheritance Tax filing and payment obligations. To address these                 | the Coronavirus Aid, Relief, and Economic           |
|       |               | concerns, the department is asking County Register of Wills offices to           | Security (CARES) Act is not commercial              |
|       |               | implement the following procedures when their operations resume: If a            | activity under Oregon statute and will not be       |
|       |               | taxpayer is filing a return or making a payment and indicates that either        | subject to the Corporate Activity Tax. The          |
|       |               | was due during the timeframe that offices were closed, please place a            | exempt assistance includes forgiven Paycheck        |
|       |               | date received as of March 12, 2020, on the return and the receipt. In            | Protection Program (PPP) loans, Economic            |
|       |               | addition, the department is making system modifications to not apply             | Injury Disaster Loan (EIDL) emergency               |
|       |               | penalties for payments received late, that otherwise would have been             | advances, and Small Business Administration         |
|       |               | timely during office closures. Federal Stimulus Checks Not Subject to            | (SBA) loan subsidies. (5/6/20)                      |
|       |               | PA Taxes. The federal stimulus checks, otherwise known as economic               |   |
|       |               | impact payments, being distributed by the federal government are not             | PA - Federal Stimulus Checks Not Subject to         |
|       |               | subject to Pennsylvania personal income tax. The payment is                      | <u>PA Taxes</u> - The stimulus checks, otherwise    |
|       |               | considered a rebate that is non-taxable in Pennsylvania. The payments            | known as economic impact payments, being            |
|       |               | are being distributed as part of the federal economic stimulus                   | distributed by the federal government are not       |
|       |               | legislation that was signed into law in March in response to the                 | subject to Pennsylvania personal income tax.        |
|       |               | COVID-19 pandemic. The deadline for older adults and Pennsylvania                | The payment is considered a rebate that is non-     |
|       |               | residents with disabilities to apply for rebates on rent and property            | taxable in Pennsylvania. <u>Stimulus Checks Not</u> |
|       |               | taxes paid in 2019 has been extended from June 30 to Dec. 31, 2020.              | Considered Income For Property Tax/Rent             |
|       |               | If you received a notice or assessment from the department that                  | <u>Rebate Program</u> - The stimulus checks,        |
|       |               | requires a response by a specific date, please know that the deadline to         | otherwise known as economic impact                  |
|       |               | respond is suspended temporarily. That temporary suspension will be              | payments, being distributed by the federal          |
|       |               | lifted once the Department of Revenue's offices have reopened. Further           | government in response to the COVID-19              |
|       |               | guidance will be posted on the Revenue website as it becomes                     | pandemic will not be considered as income for       |
|       |               | available. There will be additional time in certain cases for taxpayers          | applicants of the Property Tax/Rent Rebate          |
|       |               | who wish to appeal a tax assessment issued by the Department of                  | Program. The payment is considered a rebate         |
|       |               | Revenue or file a petition for a tax refund with the <u>Board of Appeals</u> . A | that Pennsylvanians should not include on the       |
|       |               | petition will be accepted as timely filed if it is filed by the later of the     | Property Tax or Rent Rebate Claim form (PA-         |
|       |               | following dates: 30 days after the reopening of the Board of Appeals             | 1000). (5/8/20)                                     |
|       |               | offices; or the original appeal deadline. Please know that if the appeal         |   |
|       |               | deadline fell on a date prior to the closure of commonwealth offices             | SC - For South Carolina income tax purposes,        |
|       |               | (March 16, 2020), the original appeal deadline is still applicable. In           | the economic impact payment is not taxable.         |
|       |               | other words, in these cases petitions will be considered as timely filed         |   |
|       |               | if they are filed by the last day of the appeal period. Additionally, the        | WA - The Department has determined that             |
|       |               | Board of Appeals will accept any submission of requested                         | businesses receiving assistance under the           |
|       |               | documentation as long as it is received within 30 days after the Board           | federal Paycheck Protection Program (PPP)           |
|       |               | of Appeals offices reopen. Waiver of In-Person Service of Legal                  | program or other COVID-19 assistance                |
|       |               | Action Requirement. Pursuant to PA.R.Civ. P. 402(b), the Office of               | programs should not report such assistance as       |
|       |               | General Counsel has agreed to waive the in-person service requirement            | gross receipts for B&O purposes and should not      |
|       |               | on legal actions and accept service via email or mail during the                 | pay B&O tax on that assistance at the present       |

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|          |               | COVID-19 outbreak. Businesses that collect Pennsylvania sales tax        | time. The Department will delay any final           |
|          |               | will not have to make Accelerated Sales Tax (AST) prepayments in         | decision on taxability or enforcement actions       |
|          |               | April, May or June, the Department of Revenue has announced. That        | until after the Legislature has had an              |
|          |               | means businesses that normally have a monthly prepayment                 | opportunity to act. In the meantime, no             |
|          |               | requirement will not be charged penalties for missing the prepayment     | penalties or interest will accrue with regard to    |
|          |               | deadline during this three-month period. Certain requirements            | any tax that may be due on such receipts until      |
|          |               | concerning the International Fuel Tax Agreement (IFTA) and Motor         | further notice. (5/7/20)                            |
|          |               | Carrier Road Tax (MCRT) are temporarily waived for all commercial        |   |
|          |               | carriers and vehicles traveling into or within Pennsylvania. This waiver | WI - The economic impact payment from the           |
|          |               | applies to decals, temporary permits and trip permits. This temporary    | federal CARES Act (P.L. 116-136) is not             |
|          |               | waiver comes after Pennsylvania Governor Tom Wolf issued a               | taxable for federal or Wisconsin income tax         |
|          |               | Proclamation of Disaster Emergency. It is necessary to waive any         | <u>purposes</u> . (4/13/20)                         |
| l        |               | statutory provisions that may slow, limit or otherwise hinder the timely |   |
| 1        |               | and efficient transportation by commercial vehicles during the COVID-    | WV - <u>Taxability of the stimulus rebate check</u> |
|          |               | 19 emergency. The temporary waiver remains in effect from March 19,      | from the United States Treasury: The COVID-         |
|          |               | 2020 until it is determined by Gov. Wolf that the emergency no longer    | 19 novel coronavirus recovery rebate check is       |
|          |               | exists, or for 30 days, whichever occurs later. Anyone holding an        | not subject to West Virginia Individual Income      |
|          |               | unclaimed winning ticket from a horse race held in Pennsylvania          | Tax.  |
|          |               | during 2019 will have more time to claim their winning ticket. The       | Under Section 2201 of the Coronavirus Aid,          |
|          |               | deadline has been extended to May 31, 2020 for tickets purchased         | Relief, and Economic Security Act (CARES            |
|          |               | during 2019. The department will limit the imposition of new             | Act), the United States Congress has authorized     |
|          |               | enforcement actions on tax liabilities, but will continue to work to     | 2020 Recovery Rebates for Individuals. These        |
|          |               | resolve debt for large and complex accounts that remain outstanding.     | payments, in the maximum amount of \$1,200          |
| l        |               | The Department of Revenue will: pause payments for existing              | per qualifying adult (\$2,400 for joint filers) and |
|          |               | payment plans upon requests from taxpayers, provide flexible terms for   | \$500 per qualifying child, are not considered      |
|          |               | new payment plans, work to boost customer service for taxpayers          | taxable income for the purposes of West             |
|          |               | impacted by the pandemic, suspend or reduce automatic enforcement        | Virginia Individual Income Tax.                     |
|          |               | actions regarding liens, wage garnishments, bank attachments, license    |   |
|          |               | inspections, requirements for tax clearances and use of private          |   |
|          |               | collection agencies, suspend the creation of new desk reviews and field  |   |
|          |               | audits in most cases, suspend in-person meetings with taxpayers in       |   |
|          |               | most cases, broaden audit penalty abatement and interest relief,         |   |
|          |               | continue to administer tax credit and incentive programs, and abate      |   |
|          |               | penalties in most cases if taxpayers have remitted trust fund taxes they |   |
| l        |               | collected. All collected trust fund monies must be reported and          |   |
|          |               | remitted in full in accordance with your filing frequency. The           |   |
| 1        |               | department will not issue an extension of payment dates related to trust |   |
|          |               | fund taxes. The department will not seek to impose CNIT nexus solely     |   |
|          |               | on the basis of this temporary activity occurring during the duration of |   |
|          |               | this emergency. The department will not seek to impose SUT nexus         |   |
|          |               | solely on the basis of this temporary activity occurring during the      |   |
|          |               | duration of this emergency. If the employee is working from home         |   |
|          |               | temporarily due to the COVID-19 pandemic, the department would not       |   |
| <u> </u> |               | consider that as a change to the sourcing of the employee's              |   |

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|       |               | compensation. It would remain PA source income for all tax purposes,        |                   |
|       |               | including PA-40 reporting, employer withholding and three-factor            |                   |
| l     |               | business income apportionment purposes for S Corporations,                  |                   |
| l     |               | partnerships and individuals. If the employee is working from home          |                   |
|       |               | temporarily due to the COVID-19 pandemic, the department would not          |                   |
|       |               | consider that as a change to the sourcing of the employee's                 |                   |
|       |               | compensation. That means the employee's compensation remains PA             |                   |
|       |               | source, and the employer is required to withhold on the compensation.       |                   |
|       |               | Waiver for Signature on Corporate Paper Tax Returns                         |                   |
|       |               | The Department of Revenue is temporarily waiving the requirement for        |                   |
|       |               | corporate officers to physically sign and date certain corporate tax        |                   |
|       |               | returns with a wet signature. This waiver applies to tax returns that       |                   |
|       |               | cannot be submitted to the department electronically. Examples are the      |                   |
|       |               | returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax.      |                   |
|       |               | This waiver will be in place during the emergency disaster declaration      |                   |
|       |               | signed by Gov. Wolf in response to the COVID-19 pandemic. The               |                   |
|       |               | emergency disaster declaration was signed on March 6, 2020.                 |                   |
|       |               | In place of the corporate officer signature, the person who prepares the    |                   |
|       |               | return should write in "COVID-19" on the signature line. This will serve    |                   |
|       |               | as a temporary solution to authenticate the filing of the return if the     |                   |
|       |               | corporate officer is unable to sign and date the return due to the          |                   |
|       |               | pandemic. Waiver for Signature on Pass-Through Paper Tax                    |                   |
|       |               | Returns The Department of Revenue is temporarily waiving the                |                   |
|       |               | requirement for a general partner, principal officer or authorized          |                   |
|       |               | individual to physically sign and date certain pass-through tax returns     |                   |
|       |               | with a wet signature. This waiver applies to tax returns that cannot be     |                   |
|       |               | submitted to the department electronically. This waiver will be in place    |                   |
|       |               | during the emergency disaster declaration signed by Gov. Wolf in            |                   |
|       |               | response to the COVID-19 pandemic. The emergency disaster                   |                   |
|       |               | declaration was signed on March 6, 2020. In place of the general            |                   |
|       |               | partner, principal officer or authorized individual signature, the person   |                   |
|       |               | who prepares the return should write in "COVID-19" on the signature         |                   |
|       |               | line. This will serve as a temporary solution to authenticate the filing of |                   |
|       |               | the return if the general partner, principal officer, or authorized         |                   |
|       |               | individual is unable to sign and date the return due to the pandemic        |                   |
|       |               | Philadelphia – July 15 - filing and payments until July 15, 2020 for        |                   |
|       |               | businesses for the Business Income and Receipts Tax and the Net             |                   |
|       |               | Profits Tax. This policy includes estimated payments. The City of           |                   |
| 1     |               | Philadelphia Department of Revenue will temporarily waive the legal         |                   |
|       |               | nexus threshold established under §192603 of the Philadelphia Code          |                   |
|       |               | and under Section 103 of the BIRT Regulations, which considers the          |                   |
|       |               | presence of employees working temporarily from home within                  |                   |
|       |               | Philadelphia as establishing sufficient nexus for out-of-Philadelphia       |                   |
| L     |               | businesses. This waiver applies if and when an employee works from          |                   |

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|       |               | home solely as a result of the COVID-19 pandemic. Determination of            |                   |
|       |               | Taxable Receipts and Apportionment: Where Philadelphia non-resident           |                   |
|       |               | employees – who have been performing services in their assigned               |                   |
|       |               | business locations within Philadelphia and have not previously been           |                   |
|       |               | required to work from home – are now temporarily working from home            |                   |
|       |               | solely as a result of the COVID-19 pandemic, the Department of                |                   |
|       |               | Revenue deems that such services are performed within Philadelphia            |                   |
|       |               | for the purposes of sourcing receipts for BIRT and NPT. Philadelphia          |                   |
|       |               | resident employees who had been performing services for employers             |                   |
|       |               | outside the City before the COVID-19 pandemic who are now                     |                   |
|       |               | temporarily working from their homes in Philadelphia are covered by           |                   |
|       |               | this policy. Receipts from services performed by these Philadelphia           |                   |
|       |               | resident employees at their Philadelphia homes solely as a result of the      |                   |
|       |               | COVID-19 pandemic will not be sourced to Philadelphia for BIRT and            |                   |
|       |               | <u>NPT</u> . This special sourcing rule is an exception that applies only for |                   |
|       |               | the duration of the Governor and Mayor's emergency stay-at-home               |                   |
|       |               | orders issued in response to the COVID-19 coronavirus health                  |                   |
|       |               | emergency.  |                   |
|       |               | July $15 - \mathbf{RI}$ - the deadline for extended tax filings and payments, |                   |
|       |               | normally due April 15, has been postponed to July 15 – for resident and       |                   |
|       |               | non-resident individuals and fiduciaries (estates and trusts income taxes)    |                   |
|       |               | and C corporations and for first quarter estimated payments. No               |                   |
|       |               | penalties and no interest will apply to those who file on or before July      |                   |
|       |               | 15, 2020. No late charges will apply to those who file and pay by the         |                   |
|       |               | new deadline of July 15, 2020, regardless of the amount. Individuals can      |                   |
|       |               | defer Rhode Island resident and nonresident personal income tax returns       |                   |
|       |               | and personal income tax payments, normally due on April 15, 2020, to          |                   |
|       |               | July 15, 2020, without penalties and interest, regardless of the amount       |                   |
|       |               | owed. Similarly, certain business entities can defer Rhode Island returns     |                   |
|       |               | and tax payments, normally due April 15, 2020, and June 15, 2020 to           |                   |
|       |               | July 15, 2020, without penalties and interest, regardless of the amount       |                   |
|       |               | owed. The new deadline applies not only to resident and nonresident           |                   |
|       |               | Rhode Island personal income tax returns and payments for the 2019 tax        |                   |
|       |               | year, but also to Rhode Island personal income tax extensions related to      |                   |
|       |               | the 2019 tax year that would normally be filed by April 15, 2020. The         |                   |
|       |               | new deadline also applies to Rhode Island property-tax relief claims          |                   |
|       |               | filed on Form RI-1040H and to claims for the residential lead abatement       |                   |
|       |               | tax credit filed on Form RI-6238 that would normally be due on April          |                   |
|       |               | 15, 2020. In addition, the new deadline applies to fiduciary income tax       |                   |
|       |               | returns and payments filed by estates and trusts related to the 2019 tax      |                   |
|       |               | year that would normally be due on April 15, 2020. The new deadline           |                   |
|       |               | also applies to first-quarter and second quarter estimated payments of        |                   |
|       |               | Rhode Island income tax for the 2020 tax year by individuals, estates,        |                   |

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|       |               | and trusts, that would normally be due April 15, 2020 and June 15, 2020.   |                   |
|       |               | The relief described in this Advisory does not apply to filings or         |                   |
|       |               | payments of any other type of Rhode Island tax, or to the filing of any    |                   |
|       |               | other Rhode Island return. New deadline of July 15, 2020, applies not      |                   |
|       |               | only to calendar-year individuals and entities with normal due date of     |                   |
|       |               | April 15, 2020 (April 1, 2020, for surplus lines brokers/licensees), but   |                   |
|       |               | also to fiscal-year filers whose original or extended due date would       |                   |
|       |               | normally fall on April 15, 2020. (Although fiscal-year filers who are on   |                   |
| l     |               | extension have a new due date of July 15, 2020, they still must, by        |                   |
|       |               | statute, be fully paid by September 15, 2020.) New due date applies to     |                   |
|       |               | filings and payments. Listing for single-member LLC assumes entity is      |                   |
|       |               | owned by individual. Listing for C corporation also applies to filing      |                   |
|       |               | under mandatory unitary combined reporting. New deadline for pass-         |                   |
|       |               | through withholding (Form RI-1096PT) applies only to trusts and single-    |                   |
| l     |               | member LLCs with a normal due date of April 15. New deadline for           |                   |
| l     |               | pass-through withholding estimates (Form RI-1096PT-ES), normally           |                   |
| l     |               | due April 15, 2020, applies to all entity types. New deadline for business |                   |
| l     |               | extension applies only to public service corporation filers and bank       |                   |
| l     |               | excise tax filers. The relief mainly applies to estimated payments of      |                   |
| l     |               | Rhode Island personal income tax and estimated payments of Rhode           |                   |
| l     |               | Island business tax that would normally be due on June 15, 2020. The       |                   |
| l     |               | deadline for those filings and payments is postponed to July 15, 2020.     |                   |
| l     |               | No penalties and no interest will apply, regardless of the amount owed,    |                   |
| l     |               | if payment is made on or before July 15, 2020. Under the emergency         |                   |
| l     |               | regulation, the income of employees who are nonresidents temporarily       |                   |
| l     |               | working outside of Rhode Island solely due to the pandemic will            |                   |
| 1     |               | continue to be treated as Rhode Island-source income for Rhode Island      |                   |
| 1     |               | withholding tax purposes. Under the emergency regulation, Rhode            |                   |
| 1     |               | Island will not require employers located outside of Rhode Island to       |                   |
| 1     |               | withhold Rhode Island income taxes from the wages of employees who         |                   |
| 1     |               | are Rhode Island residents temporarily working within Rhode Island         |                   |
| 1     |               | solely due to the pandemic. For the duration of Rhode Island's             |                   |
|       |               | coronavirus state of emergency, the Rhode Island Division of Taxation      |                   |
|       |               | will not seek to establish nexus for Rhode Island sales and use tax        |                   |
| ł     |               | purposes solely because an employee is temporarily working from home       |                   |
|       |               | during the state of emergency, or because an employee is temporarily       |                   |
|       |               | working from home during the state of emergency and is using property      |                   |
|       |               | to allow the employee to work from home (e.g., computers, computer         |                   |
|       |               | equipment, or similar property) temporarily during the state of            |                   |
|       |               | emergency. The presence of one or more employees that previously           |                   |
|       |               | worked in another state but, solely due to the state of emergency, are     |                   |
|       |               | working remotely from Rhode Island, will not in and of itself trigger      |                   |
|       |               | nexus for Rhode Island sales and use tax purposes. Property that is        |                   |
|       |               | temporarily located in Rhode Island during the state of emergency solely   |                   |

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|       |               | to allow one or more employees to work from home temporarily in            |                   |
|       |               | Rhode Island (e.g., computers, computer equipment, or similar property)    |                   |
|       |               | during the state of emergency will not in and of itself trigger nexus for  |                   |
|       |               | Rhode Island sales and use tax purposes. For the duration of Rhode         |                   |
|       |               | Island's coronavirus state of emergency, the Rhode Island Division of      |                   |
|       |               | Taxation will not seek to establish nexus for Rhode Island corporate       |                   |
| l     |               | income tax purposes solely because an employee is temporarily working      |                   |
|       |               | from home during the state of emergency, or because an employee is         |                   |
|       |               | temporarily working from home during the state of emergency and is         |                   |
|       |               | using property to allow the employee to work from home (e.g.,              |                   |
|       |               | computers, computer equipment, or similar property) temporarily during     |                   |
|       |               | the state of emergency. The presence of one or more employees that         |                   |
| l     |               | previously worked in another state but, solely due to the state of         |                   |
| l     |               | emergency, are working remotely from Rhode Island, will not in and of      |                   |
| l     |               | itself trigger nexus for Rhode Island corporate income tax purposes.       |                   |
| l     |               | Property that is temporarily located in Rhode Island during the state of   |                   |
| l     |               | emergency solely to allow one or more employees to work from home          |                   |
| l     |               | temporarily in Rhode Island (e.g., computers, computer equipment, or       |                   |
| l     |               | similar property) during the state of emergency will not in and of itself  |                   |
| l     |               | trigger nexus for Rhode Island corporate income tax purposes. In           |                   |
| l     |               | addition, the performance of any services by such employees within         |                   |
| l     |               | Rhode Island will not, of itself, cause their employer to lose the         |                   |
| l     |               | protection of Public Law 86-272. For the duration of Rhode Island's        |                   |
| l     |               | coronavirus state of emergency, services performed by one or more          |                   |
| l     |               | 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               |                   |
| l     |               | apportioning income. Effective immediately, it will allow electronic       |                   |
|       |               | signatures in place of handwritten signatures for certain types of forms.  |                   |
|       |               | The Division will accept electronic signatures for the following two       |                   |
|       |               | forms, both of which involve the sale of Rhode Island real estate by       |                   |
|       |               | nonresident individuals or entities: • Form RI-71.3 Election ("Election to |                   |
|       |               | Have Withholding Based on Gain") and required attachments. • Form          |                   |
|       |               | RI-71.3 Remittance ("Remittance of Withholding on Sale of Real Estate      |                   |
| l     |               | by Nonresident") and required attachments. The Division has long           |                   |
| l     |               | allowed the use of electronic signatures for electronically filed income   |                   |
| l     |               | tax returns. 2 Form RI-71.3 Remittance can be electronically signed and    |                   |
| 1     |               | emailed only if there is no tax due. If there is a payment due, Form RI-   |                   |
| l     |               | 71.3 Remittance cannot be emailed or faxed; it must be sent by mail,       |                   |
| 1     |               | using the address shown on the form. Also, it must be accompanied by a     |                   |
|       |               | "Certificate of Withholding Due" (assuming that the Division has not       |                   |
|       |               | already received the certificate).   |                   |
|       |               |  |                   |

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|       |               | July 15 – <u>SC</u> – July 15 – filing and payment of state income taxes –   |                   |
|       |               | individual, C corporation, trust returns – waive interest and penalties  |                   |
|       |               | extending tax relief for South Carolina 2019 income tax returns  |                   |
|       |               | originally due April 15, 2020, until July 15, 2020. This also includes   |                   |
|       |               | quarterly estimated payments due on April 15, 2020. Interest or penalties  |                   |
|       |               | related to this tax relief will be waived. Additional extension of time to   |                   |
|       |               | file income tax returns to October 15, 2020 by filing the appropriate  |                   |
|       |               | South Carolina extension (i.e., SC Form 4868, 1120-T, or 8736) on or   |                   |
|       |               | before July 15, 2020. Alternatively, if a taxpayer files a timely federal  |                   |
|       |               | extension, this will automatically extend the time to file the South   |                   |
|       |               | Carolina 2019 income tax return to October 15, 2020. The Department  |                   |
|       |               | is announcing temporary relief regarding a business's establishment of   |                   |
|       |               | nexus solely because an employee is temporarily working in a different   |                   |
|       |               | work location due to COVID-19 and is providing guidance with respect   |                   |
|       |               | to employer withholding requirements for these employees. South  |                   |
|       |               | Carolina Withholding Requirements - Tax Relief Period Effective from   |                   |
|       |               | March 13, 2020 through September 30, 2020, South Carolina will not   |                   |
|       |               | use the temporary change of an employee's work location during the   |                   |
|       |               | COVID-19 relief period to impose a South Carolina withholding  |                   |
|       |               | requirement under Code Section 12-8-520, as explained below. This  |                   |
|       |               | relief does not apply to workers whose status changes from temporary to  |                   |
|       |               | permanent status during this period. During the COVID-19 relief period,  |                   |
|       |               | a South Carolina business's withholding requirements are not affected  |                   |
|       |               | by the current shift of employees working on the employer's premises in  |                   |
|       |               | South Carolina to teleworking from outside of South Carolina.  |                   |
|       |               | Accordingly, the wages of nonresident employees temporarily working  |                   |
|       |               | remotely in another state instead of their South Carolina business   |                   |
|       |               | location are still subject to South Carolina withholding. During the   |                   |
|       |               | COVID-19 relief period, an out-of-state business is not subject to South   |                   |
|       |               | Carolina's withholding requirement solely due to the shift of employees  |                   |
|       |               | working on the employer's premises outside of South Carolina to  |                   |
|       |               | teleworking from South Carolina. Accordingly, the wages of a South   |                   |
|       |               | Carolina resident employee temporarily working remotely from South   |                   |
|       |               | Carolina instead of their normal out-of-state business location are not  |                   |
|       |               | subject to South Carolina withholding if the employer is withholding   |                   |
|       |               | income taxes on behalf of the other state. The Department will not use   |                   |
|       |               | changes solely in an employee's temporary work location due to the   |                   |
|       |               | remote work requirements arising from, or during, the COVID-19 relief<br>period (March 13, 2020 – September 30, 2020) as a basis for |                   |
|       |               | establishing nexus1 or altering apportionment of income. For South   |                   |
|       |               | Carolina income tax purposes, the economic impact payment is not   |                   |
|       |               | <u>taxable</u> . The Department is announcing that the nexus and withholding   |                   |
|       |               | relief set forth in SC Information Letter #20-11 is further extended   |                   |
|       |               | through June 30, 2021.   |                   |
|       | <u> </u>      | unough June 30, 2021.  |                   |

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|       |               | <ul> <li>July 15 – TN - extended due date for filing and paying the Hall income tax from April 15, 2020 to July 15, 2020. Tennessee also extended filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020. Waives interest and penalties. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged. Until July 15, 2020 for filing returns and making any payments (including quarterly estimated payments) for the franchise and excise tax originally due on April 15, 2020. Interest and late filing penalties waived if file and pay by July 15. The October 15, 2020, six-month extension date for the calendar year 2019 return remains unchanged.</li> <li>July 15 - TX - The state does not impose a personal income tax Texas is automatically extending the due date for 2020 Texas franchise tax reports to July 15, 2020 to be consistent with the Internal Revenue Service (IRS). Non-electronic funds transfer (non-EFT) franchise taxpayers that cannot file by July 15 may file an extension request on or before July 15 and must pay 90 percent of the tax due for the current year, or 100 percent of the tax reported as due for the prior year with the extension request. Non-EFT franchise taxpayers who request an extension have until Jan. 15 to file their report and pay the remainder of the tax due. If the extension request cons not meet the payment requirements when the report is filed, penalty and interest will apply to any part of the 90 percent of the tax not paid by July 15 and to any part of the 10 percent of the tax not paid by July 15 and to any part of the 10 percent of the tax not paid by July 15 and to any part of the 10 percent of the tax not paid by July 15 and to any part of the 10 percent of the tax not paid by July 15 and to any part of the 10 percent of the tax not paid by July 15 and to any part of the 10 percent of the tax not paid by July</li></ul> |                   |

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|       |               | July $15 - UT$ - filing and payment to July 15 for individuals,  |                   |
|       |               | corporations and pass-through entities (such as LLCs). Interest and  |                   |
|       |               | penalties are waived for late-filed 2019 tax returns and payments of   |                   |
|       |               | individuals, corporations and pass-through entities such as LLCs. To   |                   |
|       |               | receive this adjustment, these returns and payments must be filed no   |                   |
|       |               | later than July 15, 2020. The deadline for submitting sales taxes has not  |                   |
|       |               | changed, as this may first require legislative action.   |                   |
|       |               | July $15 - VT$ - Vermonters are advised as well that income tax filing due   |                   |
|       |               | dates for the following taxes have been extended from April 15, 2020 to  |                   |
|       |               | July 15, 2020: Vermont personal income tax, Corporate income tax,  |                   |
|       |               | Fiduciary income tax, Vermont Homestead Declaration and Property   |                   |
|       |               | Tax Credit Claims. This means taxpayers can file and pay these taxes   |                   |
|       |               | on or before July 15, 2020 without any penalty or interest. This means   |                   |
|       |               | taxpayers can file and pay these taxes on or before July 15, 2020 without  |                   |
|       |               | any penalty or interest. This includes any tax year 2020 estimated   |                   |
|       |               | payments that were due for these taxes on April 15th, 2020. Also   |                   |
|       |               | providing relief to Vermont businesses who owe Meals and Rooms Tax   |                   |
|       |               | or Sales and Use Tax until further notice. Many of our local businesses  |                   |
|       |               | find themselves unable to meet the March 25 and April 25 filing  |                   |
|       |               | deadlines. Taxpayers who are unable to meet the deadlines will not be  |                   |
|       |               | charged any penalty or interest on these taxes for late submissions  |                   |
|       |               | July $15 - WI$ - extending filing and payment until July 15 – waive  |                   |
|       |               | interest and penalties - applies to individuals, trusts, estates, partnerships,  |                   |
|       |               | associations, companies or corporations. This relief is solely for income  |                   |
|       |               | tax payments, estimated income tax payments and returns due April 15,  |                   |
|       |               | 2020. No interest or penalty for the period of April 15, 2020 to July 15,  |                   |
|       |               | 2020. Unpaid income and franchise taxes and pass-through withholding   |                   |
|       |               | taxes due on or after April 1, 2020 and before July 15, 2020, will not   |                   |
|       |               | accrue interest or penalties until July 16, 2020. Any estimated payment  |                   |
|       |               | that is due on or after April 1, 2020 and before July 15, 2020 is extended   |                   |
|       |               | to July 15, 2020. Federal extensions provided in the IRS notices may be  |                   |
|       |               | used for Wisconsin income and franchise tax and pass-through   |                   |
|       |               | withholding tax purposes. For returns that are due on or after April 1,  |                   |
|       |               | 2020, and before July 15, 2020, regardless if it is the original or  |                   |
|       |               | extended due date, the due date is extended to July 15, 2020. The  |                   |
|       |               | deadline to file a 2015 homestead credit claim is April 15, 2020 and the   |                   |
|       |               | deadline to file a 2019 homestead credit claim is April 15, 2024.  |                   |
|       |               | Contributions to a Wisconsin college savings account must be made by   |                   |
|       |               | April 15, 2020 to qualify for the 2019 Wisconsin income tax return   |                   |
|       |               | subtraction. Contributions to an IRA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed |                   |
|       |               | to July 15, 2020, the date for making contributions to an IRA is also  |                   |
| L     | l             | to Jury 15, 2020, the date for making contributions to an IKA IS also  |                   |

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|       |               | postponed to July 15, 2020. contributions to an HSA or Archer MSA for  |                   |
| 1     |               | 2019 must be made by the due date for filing your income tax return.   |                   |
|       |               | Since this date has been postponed to July 15, 2020, the date for making   |                   |
| l     |               | contributions to an HSA or Archer MSA is also postponed to July 15,  |                   |
|       |               | 2020. You may request a one-month extension to file - a withholding  |                   |
| l     |               | deposit report, a sales and use tax return, and an excise tax returns  |                   |
| l     |               | (motor fuel, alcohol, and tobacco). There isn't an extension of time to  |                   |
| l     |               | pay to the department - withholding deposit reports, sales and use taxes,  |                   |
|       |               | and excise tax returns (motor fuel, alcohol, and tobacco). Interest will be  |                   |
|       |               | imposed during the one-month extension period at a rate of one percent.  |                   |
|       |               | The economic impact payment from the federal CARES Act (P.L. 116-  |                   |
|       |               | 136) is not taxable for federal or Wisconsin income tax purposes. <u>Nexus</u>   |                   |
| ł     |               | - Wisconsin will not consider an out-of-state business to have nexus in  |                   |
| ł     |               | Wisconsin if its only Wisconsin activity is having an employee working   |                   |
| l     |               | temporarily from the employee's home during this national emergency  |                   |
| l     |               | (COVID-19). • Income Tax on Wages – Telecommuting employees  |                   |
|       |               | continue to report their income based on the guidance in Wisconsin Tax   |                   |
|       |               | Bulletin 171 (April 2011), page 13, article titled Telecommuting and   |                   |
|       |               | Mobile Employees. • Employer Withholding Tax – Wisconsin's   |                   |
|       |               | withholding tax requirements regarding wages paid to an employee have<br>not changed. Although Wisconsin has not changed its methods of  |                   |
| l     |               |  |                   |
|       |               | determining income tax on wages or employer withholding tax during<br>this national emergency, employers and employees may be subject to |                   |
|       |               | different tax requirements when an employee telecommutes from his or   |                   |
| l     |               | her home instead of working at the employee's business location.   |                   |
|       |               | ner nome instead of working at the employer's business location.   |                   |
| l     |               | July $15 - WV$ - extend filing and payment. Waiving interest and   |                   |
| l     |               | penalties on property taxes until May 1, 2020.   |                   |
|       |               | penances on property taxes until May 1, 2020.  |                   |
| l     |               | July 15 - <u>Puerto Rico</u> - Returns with an original or extended due date of  |                   |
| l     |               | April 15, 2020 or May 15, 2020 or June 15, 2020. The deadline to   |                   |
| l     |               | submit the return without the imposition of interest, surcharges and   |                   |
| l     |               | penalties will be July 15, 2020. Returns with an original or extended due  |                   |
| l     |               | date of May 15, 2020 or June 15, 2020: The deadline to submit the  |                   |
| l     |               | return without the imposition of interest, surcharges, and penalties will  |                   |
| l     |               | be July 15, 2020.  |                   |
| l     |               |  |                   |
| l     |               | July 15 – <u>USVI</u> - tax filing and payment deadline now pushed to July 15,   |                   |
| ł     |               | it would not charge penalties for filings on the aforementioned date. The  |                   |
|       |               | 2019 income tax returns are due July 15. Returns filed and paid by July  |                   |
| ł     |               | 15 will have no interest or penalties assessed. All local tax returns are  |                   |
| l     |               | due on the usual due dates. Penalties will be waived on a case by case   |                   |
| l     |               | basis.   |                   |
|       |               |  |                   |

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|       |               | June 15 – <u>CT</u> - Business returns – passthrough, UBIT, Corp – file and     |                   |
|       |               | payment extended. (Individuals – follow the July 15 IRS file and                |                   |
|       |               | payment extension). The due date for returns and payments due between           |                   |
|       |               | March 15, 2020, and June 1, 2020, for the following tax types was               |                   |
|       |               | extended: Pass-Through Entity Tax, Unrelated Business Income Tax,               |                   |
| l     |               | Corporation Business Tax – filing and payment extended to June 15,              |                   |
| l     |               | 2020. On March 16, 2020, DRS announced that the due date for the                |                   |
| l     |               | annual state business tax returns listed above was extended 30 days and         |                   |
| l     |               | payments are due on or before June 15, 2020. The business income tax            |                   |
| l     |               | extension for corporation business tax, unrelated business income tax,          |                   |
| l     |               | and pass-through entity tax applies to fiscal year end filers with a due        |                   |
|       |               | date between March 15, 2020, and May 31, 2020. The due date is NOT              |                   |
| l     |               | extended for estimated payments of corporation business tax, unrelated          |                   |
| l     |               | business income tax, and pass-through entity tax normally due between           |                   |
| l     |               | March 15, 2020, and June 1, 2020. The extended business income tax              |                   |
| l     |               | filing and payment deadlines do NOT apply to returns already on                 |                   |
| l     |               | extension. The deadline for filing an amended 2016 Form CT-1120,                |                   |
| l     |               | Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI has NOT been extended.  |                   |
| l     |               | NOT been extended.  |                   |
| l     |               | June $15 - ID$ - filing and payment extension applies to all taxpayers –        |                   |
| l     |               | including individuals, businesses, and entities – regardless of the amount      |                   |
|       |               | owed. Penalty and interest waived if file and pay the income tax they           |                   |
|       |               | owe by June 15. Also extended deadline to apply for property tax relief         |                   |
|       |               | programs from April 15 to June 15. We've extended the due date for              |                   |
|       |               | income tax estimated payments that are normally due April 15 to June            |                   |
|       |               | 15. This includes fiscal-year tax filers. The due date to apply for             |                   |
|       |               | property tax reduction, deferral, or the 100% service-connected disabled        |                   |
|       |               | veteran's benefit is now June 15. We don't expect any other property tax        |                   |
|       |               | deadlines to change. You can get an automatic extension to file your            |                   |
|       |               | return by October 15 if you pay enough of your total tax by June 15. To         |                   |
|       |               | qualify, you need to do one of the following: Pay 100% of the income            |                   |
|       |               | tax reported on your 2018 return (if you filed a return), or pay 80% of         |                   |
|       |               | the estimated tax due on your 2019 return.                                      |                   |
|       |               |   |                   |
|       |               | June $15 - \underline{NH}$ - DRA will offer relief from applicable interest and |                   |
|       |               | penalties for certain qualifying Business Tax and Interest & Dividends          |                   |
|       |               | Tax taxpayers impacted by the COVID-19 pandemic who are unable to               |                   |
|       |               | pay an amount due on April 15, 2020, provided that payment of any               |                   |
|       |               | remaining unpaid balance is made by June 15, 2020. This relief is               |                   |
|       |               | available for any Business Tax or Interest & Dividends Tax return or            |                   |
|       |               | extension payment due on April 15, 2020 as well as any Business Tax or          |                   |
|       |               | Interest & Dividends Tax quarterly estimated tax payment due on April           |                   |
|       |               | 15, 2020. Interest and penalties will accrue without any relief on such         |                   |

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|       |               | payments that are not satisfied as of June 16, 2020. Taxpayers that  |                   |
|       |               | qualify for this additional relief may still take advantage of the automatic   |                   |
|       |               | 7-month extension of the time to file their tax return under the   |                   |
|       |               | circumstance described, as long as their extension payment is received   |                   |
|       |               | by June 15, 2020 in an amount equal to either their tax year 2018 total  |                   |
|       |               | tax liability or tax year 2019 total tax liability. The automatic 7-month  |                   |
|       |               | extension of the time to file the tax year 2019 return will be measured  |                   |
|       |               | from the April 15, 2020 due date and will therefore be due no later than   |                   |
|       |               | November 15, 2020. Those qualifying taxpayers will have until June 15,   |                   |
|       |               | 2020 to remit payment without typical penalties and interest. This   |                   |
|       |               | extended due date is in addition to the expansion of the qualifications for  |                   |
|       |               | the automatic extension and the estimate payment safe harbor.  |                   |
|       |               | Taxpayers who qualify for this specific relief are Business Tax taxpayers  |                   |
|       |               | who owed \$50,000 or less in taxes (total BPT and BET tax liability) for   |                   |
|       |               | tax year 2018 and I&D taxpayers who owed \$10,000 or less in taxes for   |                   |
|       |               | tax year 2018. BPT, BET and I&D taxpayers who have paid at least the   |                   |
|       |               | amount they owed for the 2018 tax year by April 15, 2020, will not be  |                   |
|       |               | subject to any penalties or interest, so long as they file their returns and   |                   |
|       |               | pay tax year 2019 in full within the automatic seven-month extension, by   |                   |
|       |               | November 15, 2020. Existing safe harbors will be expanded to allow for   |                   |
|       |               | no penalties due to the underpayment of estimates if 2020 quarterly  |                   |
|       |               | payments total 100 percent of what was owed in tax year 2018, with at  |                   |
|       |               | least 25 percent due in each quarter. Taxpayers may also elect to<br>continue using existing acceptable methods to calculate their quarterly |                   |
|       |               |  |                   |
|       |               | estimated payments, such as annualizing their income or using their tax  |                   |
|       |               | year 2019 liability, if known.   |                   |
|       |               | June 15 - WA – annual return now due 6/15. Need <i>request</i> filing and  |                   |
|       |               | payment extend monthly returns. Quarter 1 now due 6/30, and annual   |                   |
|       |               | return now due 6/15 - <i>on request</i> - for annual businesses, waive penalties   |                   |
|       |               | - business and occupation tax, real estate excise tax, and other taxes,  |                   |
|       |               | delay assessments 30 days. Revenue will delay issuing new compliance   |                   |
|       |               | assessments until mid-April and reassess then. This delay includes tax   |                   |
|       |               | warrants, notices of withhold and deliver, and revocations. Upon   |                   |
|       |               | request, Revenue will work with taxpayers that are impacted by COVID-  |                   |
|       |               | 19 to adjust payment plan amounts or extend payment dates 30 to 60   |                   |
|       |               | days. If payment is extended, additional penalties that would have   |                   |
|       |               | normally accrued during the extension period will be waived. The   |                   |
|       |               | Department will delay scheduling audits of businesses that have gross  |                   |
|       |               | income of less than \$5 million in the past year, or are a type of business  |                   |
|       |               | specifically identified in the Governor's proclamation, until mid-   |                   |
|       |               | May. Revenue will reevaluate at that time. For audits in progress,   |                   |
|       |               | Revenue staff will work with you to either issue the audit or provide an   |                   |
|       |               | extension of up to 60 days based on your preference. Businesses may  |                   |

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|       |               | request a one-time extension for paying tax returns prior to the due            |                   |
|       |               | date by sending a secure email in your My DOR account or by calling             |                   |
|       |               | Revenue's customer service team at 360-705-6705, Monday through                 |                   |
|       |               | Friday 8 a.m. to 5 p.m. If you miss the deadline for requesting an              |                   |
|       |               | extension, request a penalty waiver when filing your return along with          |                   |
|       |               | an explanation of how COVID-19 Pandemic caused the delay. Monthly               |                   |
|       |               | filers: Monthly tax return payments are generally due the 25th of the           |                   |
|       |               | following month. Quarterly filers: The Quarter 1, 2020 return has been          |                   |
|       |               | extended to June 30, 2020. The Quarter 2. 2020 return is due July 31,           |                   |
|       |               | 2020. Annual filers: The Annual 2019 return has been extended to June           |                   |
|       |               | 15, 2020. Please note: Extensions only push out the due date; they don't        |                   |
|       |               | waive the tax owed. While the Department is not providing multiple              |                   |
|       |               | extensions on the same tax return, we are providing flexible payment            |                   |
|       |               | plans without penalties. Estates filing a Washington Estate Tax Return          |                   |
|       |               | and a federal Estate Tax Return can request an extension for the return         |                   |
|       |               | and/or payment until July 15, 2020, based on Federal Notice 2020-23.            |                   |
|       |               | Estates filing a Washington Estate Tax Return only, and are negatively          |                   |
|       |               | impacted by the COVID-19 crisis, can request an extension for the               |                   |
|       |               | return and/or payment during the Governor's state of emergency.                 |                   |
|       |               | Extension requests for payments will be reviewed on a case by case              |                   |
|       |               | basis. The Department will waive penalties for nonprofit applications           |                   |
|       |               | and renewals for exempt property for the months of February 2020                |                   |
|       |               | through May 2020. The Department has determined that businesses                 |                   |
|       |               | receiving assistance under the federal Paycheck Protection Program              |                   |
|       |               | (PPP) program or other COVID-19 assistance programs should not                  |                   |
|       |               | report such assistance as gross receipts for B&O purposes and should not        |                   |
|       |               | pay B&O tax on that assistance at the present time. The Department will         |                   |
|       |               | delay any final decision on taxability or enforcement actions until after       |                   |
|       |               | the Legislature has had an opportunity to act. In the meantime, no              |                   |
|       |               | penalties or interest will accrue with regard to any tax that may be due        |                   |
|       |               | on such receipts until further notice.  |                   |
|       |               |   |                   |
|       |               | June 15 – <u>Puerto Rico</u> - for income tax returns with original or extended |                   |
|       |               | due dates of $3/15$ and $3/16$ – waive penalties and interest and surcharges.   |                   |
|       |               | Returns with an original or extended date of March 15, 2020: The                |                   |
|       |               | deadline to submit the return without the imposition of interest,               |                   |
|       |               | surcharges, and penalties will be June 15, 2020. This includes any return       |                   |
|       |               | with a due date that was postponed to March 16, 2020, by PRTD Internal          |                   |
|       |               | Revenue Informative Bulletin No. 20-02 and the PRTD Internal                    |                   |
|       |               | Revenue Circular Letter No. 20-02. No penalties will be imposed for the         |                   |
|       |               | lack or insufficiency of the first and second installment of the estimated      |                   |
|       |               | tax payment applicable to individuals and corporations for tax year 2020.       |                   |
|       |               | The PRTD is waiving the income tax withholding requirement on                   |                   |
|       | L             | payments from Monday, March 23, 2020, through Tuesday, June 30,                 |                   |

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|       |               | 2020. This total waiver will apply for all payments for services,   |                   |
|       |               | regardless of whether the recipient of the payment currently has another  |                   |
|       |               | withholding waiver. Note that the recipient of the payment may request  |                   |
|       |               | the withholding agent to continue withholding the income tax as waived  |                   |
|       |               | by this provision.  |                   |
|       |               |   |                   |
|       |               | June $1 - \underline{FL}$ corporate income tax return payments and extension  |                   |
|       |               | requests due, and $8/3$ – returns filing due (for fiscal year ending  |                   |
|       |               | 12/31/19 and $1/31/20$ ) instead of the May 1 (for $12/31/19$ taxpayers)  |                   |
|       |               | and June 1 (for $1/31/20$ taxpayers) original due dates. For fiscal years   |                   |
|       |               | ending $2/29/20$ , $7/1$ remains the payment deadline and the filing deadline is extended to $8/2$ entury (instead of originally $7/1$ ). This        |                   |
|       |               | deadline is extended to 8/3 return (instead of originally 7/1). This <u>emergency order</u> does not change the current due dates for Florida CIT     |                   |
|       |               | estimated payments due between April 1, 2020 and July 15, 2020.   |                   |
|       |               | Florida CIT payments should be based on the corporation's best  |                   |
|       |               | estimate of the amount that would be due with the returns.  |                   |
|       |               | estimate of the amount that would be due with the returns.  |                   |
|       |               | June $1 - VA - extend due date for VA income tax payments - penalty$  |                   |
|       |               | waiver if full amount paid by June 1 or late payment penalties accrue   |                   |
|       |               | from original date due – for individual, corporate, and fiduciary income  |                   |
|       |               | taxes and any estimated income tax payments required in this period.  |                   |
|       |               | Interest continues to accrue from the original due date. Filing deadlines   |                   |
|       |               | remain same – May 1. extend due date for VA income tax payments –   |                   |
|       |               | penalty waiver if full amount paid by June 1 or late payment penalties  |                   |
|       |               | accrue from original date due – for individual, corporate, and fiduciary  |                   |
|       |               | income taxes and any estimated income tax payments required in this   |                   |
|       |               | period. Filing deadlines remain same. Virginia will waive the accrual   |                   |
|       |               | of interest for certain Virginia income and sales tax payments that are   |                   |
|       |               | paid on extension in response to the coronavirus disease 2019 (COVID-   |                   |
|       |               | 19) crisis. Certain income tax payments originally due during the period  |                   |
|       |               | from April 1, 2020 to June 1, 2020 may now be submitted to the  |                   |
|       |               | Department of Taxation ("the Department") without the accrual of  |                   |
|       |               | interest as would otherwise be required for late payments. This waiver of   |                   |
|       |               | interest only applies if full payment is made on or before June 1, 2020.  |                   |
|       |               | For a taxpayer filing on extension, at least 90 percent of the total tax  |                   |
|       |               | liability must be paid by June 1, 2020 in order for the interest waiver to  |                   |
|       |               | apply. If the interest waiver applies to such a taxpayer, <u>no interest will</u>   |                   |
|       |               | <u>accrue on the amount of tax paid by June 1, 2020</u> , but interest will<br>accrue from the original due date to the date of payment on any amount |                   |
|       |               | left unpaid after June 1, 2020. This waiver of interest applies to any  |                   |
|       |               | payment required to be made with a Taxable Year 2019 individual,  |                   |
|       |               | <u>corporate, or fiduciary income tax return, as well as any such payment</u>   |                   |
|       |               | required to be made with respect to an election to file on extension. In  |                   |
|       |               | addition, this waiver of interest applies to any individual, corporate, or  |                   |

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|       |               | fiduciary estimated income tax payments that are required to be paid   |                   |
|       |               | during the period from April 1, 2020 to June 1, 2020. The waiver also  |                   |
|       |               | applies to payments associated with composite returns. The extended  |                   |
|       |               | due date for individual and fiduciary income taxpayers who file on a   |                   |
|       |               | calendar year basis is November 2, 2020. While the interest waiver and   |                   |
|       |               | the payment extension announced in Tax Bulletin 20-4 do apply to the   |                   |
|       |               | amount of income tax paid with a composite return, this relief does not  |                   |
|       |               | apply to nonresident withholding tax. As a result, interest and penalties  |                   |
|       |               | will generally be imposed if they have not paid by the original due date   |                   |
|       |               | for filing a Pass-Through Entity Return of Income and Return of  |                   |
|       |               | <u>Nonresident Withholding Tax</u> . 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. Dealers that were  |                   |
|       |               | granted an extension of the due date for the February 2020 sales tax   |                   |
|       |               | return and payment due in March pursuant to Tax Bulletin 20-3 will   |                   |
|       |               | receive a waiver of the interest that would have otherwise accrued for   |                   |
|       |               | such late payment. This waiver of interest only applies to such payments   |                   |
|       |               | submitted to the Department no later than April 20, 2020. The interest   |                   |
|       |               | waiver and the payment extension announced in Tax Bulletin 20-4 do   |                   |
|       |               | not apply to employer withholding of income tax.   |                   |
|       |               |  |                   |
|       |               | May 15 – <u>Puerto Rico</u> - information returns – no penalty for Informative   |                   |
|       |               | Declarations corresponding to the year 2019, as long as the filing is  |                   |
|       |               | completed in SURI (the electronic portal) no later than May 15, 2020.  |                   |
|       |               | April 30 – <u>OR</u> – corporate activities tax - waive penalties if good faith  |                   |
|       |               | estimate on first quarter CAT payment due April 30. PPP loans, EIDL  |                   |
|       |               | advances, SBA loan subsidies not subject to CAT. The Oregon  |                   |
|       |               | Department of Revenue has determined that certain federal assistance to  |                   |
|       |               | businesses under the Coronavirus Aid, Relief, and Economic Security  |                   |
|       |               | (CARES) Act is not commercial activity under Oregon statute and will   |                   |
|       |               | not be subject to the Corporate Activity Tax. The exempt assistance  |                   |
|       |               | includes forgiven Paycheck Protection Program (PPP) loans, Economic  |                   |
|       |               | Injury Disaster Loan (EIDL) emergency advances, and Small Business   |                   |
|       |               | Administration (SBA) loan subsidies.   |                   |
|       |               | April 25 NVC weive penalties for late filing late resument and   |                   |
|       |               | April 25 - <u>NYC</u> – waive penalties for late filing, late payment, and<br>underpayment penalties for business and excise taxes originally due  |                   |
|       |               | between $3/16/20$ and $4/25/20 - can request$ waiver of penalties on late  |                   |
|       |               | filed extension or return or separate request. Interest is not waived –  |                   |
|       |               | from the original due date.  |                   |
|       | L             |  |                   |

| AL DOR update<br>nexus and withholding issuesworker nexus and withholding issuesSub. (Sen. Roberts) on 5/5/20, but did not para<br>a bill that would have exempted from AL<br>income and CARES Act tax rebates. It is still<br>perdense. It is still<br>perdense. Alabama will not change withholding requirements for<br>businesses based on an employee's temporary telework location within<br>Alabama that is necessitated by the pandemic and related federal or state<br>proclamation (3/23/20)Sub. (Sen. Roberts) on 5/5/20, but did not para<br>a bill that would have exempted from AL<br>income and CARES Act tax rebates. It is still<br>pendemic, Alabama will not change withholding requirements for<br>businesses based on an employee's temporary telework location within<br>Alabama that is necessitated by the pandemic and related federal or state<br>temporary telework requirements are in place due to the pandemic<br>to impose nexus or alter apportionment of income for any business."Sub. (Sen. Roberts) on 5/5/20, but did not para<br>a bill that would have exempted from AL<br>income tax both PPP loan forgiveness/COD<br>income and CARES Act tax rebates. It is still<br>pending. Likely to have a special session in<br>early Fall and consider bill again then.ML DOR release on Governor signs<br>proclamation (3/23/20)ML DOR Order on composite<br>returns for pass-throughs that were<br>due 3/16/20 are extended filing and<br>payment relief to 7/15/20 (3/23/20)ML DOR webpage (5/12/20)ML DOR webpage (5/12/20)ML DOR webpage (3/25/20"For taxpayers affected by the coronavirus (COVID-19), the due date for<br>fling state income tax, FIET, and BPT returns and making state income<br>tax, FIET, and BPT payments due on or after April 1, 2020, and beforeML DOR webpage (3/25/20"UPDATED: March 23, 2020 at 2:54 p.m. <th>State</th> <th>Guidance/Date</th> <th>Guidance Relief Provisions for Coronavirus</th> <th>Other Information</th> | State   | Guidance/Date   | Guidance Relief Provisions for Coronavirus  | Other Information   |
|--|---------|---|---|---|
| Alabama       AL DOR webpage (5/12/20)       AL ADOR operational updates due to COVID-19 update on remote worker nexus and withholding issues (5/12/20)       AL ADOR operational updates due to COVID-19 update on remote worker nexus and withholding issues (5/12/20)       AL ADOR operational updates due to COVID-19 update on remote worker nexus and withholding issues (5/12/20)       AL - Alabama Legislature considered SB 250 Sub. (Sen. Roberts) on 5/5/20, but did not para a bill that would have exempted from AL income tax both PPP loan forgiveness/COD income and CARES Act tax rebates. It is still pending. Likely to have a special session in 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."       AL DOR order on composite returns for pass-throughs that were due 3/16/20 are extended filing and payment relief to 7/15/20 (3/23/20)       AL DOR webpage (5/12/20)       AL DOR webpage (5/12/20)       AL DOR webpage (5/12/20)       Alabama DOR COVID - 19 website (3/25/20)         *For taxpayers affected by the coronavirus (COVID-19), the due date for filing and payment telief to 7/15/20 (3/23/20)       *For taxpayers affected by the coronavirus (COVID-19), the due date for filing and payment date for all taxpayers.       Alabama DOR COVID - 19 website (3/25/20)         *For taxpayers affected by the coronavirus (dor or after April 1, 2020, and before tax, FIET, and BPT payments due on or after April 1, 2020, and   |         |   | <ul> <li>changed. The Minnesota due date has not changed for Corporation<br/>Franchise, S Corporation, Partnership, or Fiduciary taxes. However,<br/>under state law: corporations receive an automatic extension to file their<br/>Minnesota return to the later of 7 months after the due date or the date of<br/>any federal extension to file; S corporations, partnerships, and fiduciaries<br/>receive an automatic extension to file their state return to the date of any<br/>federal extension to file. The payment due date for these business returns<br/>has not changed. Taxpayers can request relief from late-filing or late-<br/>payment penalties and interest for reasonable cause, including<br/>emergency declarations by the president and governor due to COVID-<br/>19.</li> <li>April 15 – <u>NH</u> - no change in deadlines for business tax, interest and<br/>dividends tax, meals and rentals tax. If paid in full by April 15, can<br/>automatically extend 7 months NH business tax and dividends tax</li> </ul>  |   |
| AL DOR update<br>nexus and withholding issues<br>(5/12/20)worker nexus and withholding issues<br>(5/12/20)Sub. (Sen. Roberts) on 5/5/20, but did not par<br>a bill that would have exempted from AL<br>income and CARES Act tax rebates. It is still<br>pendemic, Alabama will not change withholding requirements for<br>businesses based on an employee's temporary telework location within<br>Alabama that is necessitated by the pandemic and related federal or state<br>measures to control its spread. Alabama will not consider temporary<br>changes in an employee's physical work location during periods in<br>which temporary telework requirements are in place due to the pandemic<br>to impose nexus or alter apportionment of income for any business."Sub. (Sen. Roberts) on 5/5/20, but did not par<br>a bill that would have exempted from AL<br>income and CARES Act tax rebates. It is still<br>pending. Likely to have a special session in<br>early Fall and consider bill again then.Mathematical constructionMathematical constructionMathematical constructionMathematical constructionAL DOR release on Governor signs<br>proclamation (3/23/20)Mathematical constructionMathematical constructionMathematical constructionAL DOR Order on composite<br>returns for pass-throughs that were<br>due 3/16/20 are extended filing and<br>payment relief to 7/15/20 (3/23/20)Mathematical construction withing<br>ant employee's physical work location during periods in<br>which temporary telework requirements are in place due to the pandemic<br>to impose nexus or alter apportionment of income for any business."Mathematical construction withing<br>and composite returns that were due 3/16/20, in<br>addition to advocating for the 7/15 extended<br>filing state income tax, FIET, and BPT returns and making state income<br>tax, FIET, and BPT payments due on or after April 1, 2   |         |   | estimated tax originally due March 15.  |   |
| extensions (updated 3/23/20) July 15, 2020, is postponed to July 15, 2020. For small businesses, restaurants, and other food service businesses unable to pay their state sales taxes due to the impact of COVID-19, late payment penalties will Coving (COVID-19) and is following  | Alabama | AL DOR update on remote worker<br>nexus and withholding issues<br>(5/12/20)<br>Taxpayer Relief Related to COVID-<br>19 (Executive Orders, Notices,<br>Press Releases, etc.) (5/12/20)<br>AL DOR release on Governor signs<br>proclamation (3/23/20)<br>AL DOR Order on composite<br>returns for pass-throughs that were<br>due 3/16/20 are extended filing and<br>payment relief to 7/15/20 (3/23/20)<br>Second Order pertaining to | AL ADOR operational updates due to COVID-19 update on remote<br>worker nexus and withholding issues (5/12/20)<br>"Alabama residents are taxable on all of their income, regardless of<br>whether they work either within or outside the state. During the federally<br>declared period of emergency due to the coronavirus (COVID-19)<br>pandemic, Alabama will not change withholding requirements for<br>businesses based on an employee's temporary telework location within<br>Alabama that is necessitated by the pandemic and related federal or state<br>measures to control its spread. Alabama will not consider temporary<br>changes in an employee's physical work location during periods in<br>which temporary telework requirements are in place due to the pandemic<br>to impose nexus or alter apportionment of income for any business."<br><u>AL DOR webpage</u> (5/12/20)<br>"For taxpayers affected by the coronavirus (COVID-19), the due date for<br>filing state income tax, FIET, and BPT returns and making state income<br>tax, FIET, and BPT payments due on or after April 1, 2020, and before<br>July 15, 2020, is postponed to July 15, 2020. For small businesses,<br>restaurants, and other food service businesses unable to pay their state | income tax both PPP loan forgiveness/COD<br>income and CARES Act tax rebates. It is still<br>pending. Likely to have a special session in<br>early Fall and consider bill again then.<br><u>ASCPA</u> and Bruce Ely, a member of the<br>AICPA State Partnership Audits Task Force,<br>successfully advocated for the July 15 filing and<br>payment due date relief for pass-through and<br>composite returns that were due 3/16/20, in<br>addition to advocating for the 7/15 extended<br>filing and payment date for all taxpayers.<br><u>Alabama DOR COVID – 19 website</u> (3/25/20):<br>"UPDATED: March 23, 2020 at 2:54 p.m.<br>The Alabama Department of Revenue is |

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|       | ADOR Press Release (3/20/20) on   | and April 2020 reporting periods. Similar relief is provided for state   | understand you may have some concerns and  |
|       | waiving state sales tax late payment                                    | lodgings taxes due for these same periods. For more information about  | uncertainty pertaining to COVID-19 and the   |
|       | penalties for state small retail  | these and other relief programs, visit the Department's COVID-19   | Department is committed to being responsive to   |
|       | businesses and waiving lodging tax                                      | <u>Updates page.</u> " (5/12/20)   | your needs.  |
|       | late payment penalties:   |  | The Department is encouraging all taxpayers to   |
|       |   | Taxpayer Relief Related to COVID-19 (Executive Orders, Notices, Press  | conduct their business with us through our   |
|       | Prior ADOR Press Release  | <u>Releases, etc.</u> ) (5/12/20)  | online services. Take advantage of our website   |
|       | (3/19/20):  | On March 13, 2020, Governor Ivey declared a state of emergency in  | for information and answers to your questions;   |
|       |   | response to COVID-19, thereby allowing the Department more   | use <u>My Alabama Taxes</u> (MAT) to file and pay  |
|       | (July 15 – filing and payment   | flexibility in working with impacted taxpayers. To date, the Department  | taxes; or call 334-242-1170 to receive   |
|       | extended from April 15 for all  | has issued the following taxpayer relief orders:   | additional assistance.   |
|       | taxpayers, including individuals,                                       | NOTICE: To All Entities Submitting Paper Motor Fuel Excise   | Out of an abundance of caution for your health   |
|       | associations, trusts and estates,                                       | Tax Refund Petitions   | and wellbeing, as well as our employees, we are  |
|       | partnerships, corporations, and other                                   | ADOR Urging Small Businesses to Prepare to Seek Federal  | asking taxpayers to limit in-person visits to the  |
|       | non-corporate tax filers. Other   | Assistance   | taxpayer service centers at this time. If you  |
|       | taxes included in the deadline  | <u>Governor Ivey Signs Proclamation Delaying State Tax Filings</u>   | must make a payment in person, these payments  |
|       | extension are corporate income tax,                                     | Order Extending Deadline for Filing and Payment of State   | can be made at one of our nine Taxpayer  |
|       | the financial institution excise tax,                                   | Income Tax, FIET, and BPT (Updated April 10 at 2:39 p.m.)  | Service Centers. All other assistance will be  |
|       | and the business privilege tax.   | <u>Composite Returns and Payments</u>  | provided remotely via phone or email. <u>Click</u>   |
|       | Waives interest and penalties.)   | <u>Temporary Suspension of International Registration Plan (IRP)</u>   | <u>here</u> for Taxpayer Service Center locations and contact information.                     |
|       | (Inla 15 Waines interest on d late                                      | and International Fuel Tax Agreement (IFTA) Requirements   |  |
|       | (July 15 - Waives interest and late                                     | (UPDATED APRIL 1 at 4:11 p.m.)   | At this time, title applications from designated   |
|       | filing and late payment penalties<br>through July 15, 2020, for any tax | <ul> <li>March 2020, April 2020 and May 2020 Motor Vehicle</li> </ul>  | agents and salvage inspection applications will<br>not be received in-person at the Montgomery |
|       | payment due on a tax return with a                                      | Registrations and Property Tax Payments and Penalties  | Taxpayer Service Center. These applications  |
|       | due date on or after March 15, 2020,                                    | Extension (UPDATED MAY 4 at 8:40 a.m.)   | must be mailed to the Motor Vehicle Division.  |
|       | to provide the relief to taxpayers.                                     | Late Payment Penalties Waived for Small Retail Businesses  | In addition, all other motor vehicle title,  |
|       | Any <u>pass-through entity</u> required to                              | Sales Tax Liabilities (UPDATED MARCH 18 AT 1:41 P.M.)  | registration, IFTA and IRP transactions must be  |
|       | file on March 15, 2020, a composite                                     | Late Payment Penalties Waived for Sales Tax Liabilities of   | submitted electronically. For additional   |
|       | income tax return and remit   | Restaurants and Other Food Service Providers   | questions please contact the Motor Vehicle   |
|       | payments on behalf of its non-  | Late Payment Penalties Waived for State Transient Occupancy  | Division at 334-242-9000.  |
|       | resident members is affected by the                                     | Tax (lodgings tax) Liabilities   | As of March 18, 2020, the <u>state and state-</u>  |
|       | COVID-19 pandemic for purposes  |  | administered county cigarette stamps issued by   |
|       | of the relief described in this Order                                   | AL DOR release on Governor signs proclamation (3/23/20)  | the Business and License Tax Division may no   |
|       | (Affected Taxpayer). The relief is                                      |  | longer be picked up at the Gordon Persons  |
|       | available solely with respect to  | "Governor Ivey Signs Proclamation Delaying State Tax Filings   | Building until further notice. All orders will be  |
|       | composite payments due to be made                                       | N  | shipped/delivered via Federal Express (FedEx).   |
|       | and composite returns due to be   | March 23, 2020   | If you do not currently have a FedEx account,  |
|       | filed on March 15, 2020, by pass-                                       | MONTGOMERY – Governor Kay Ivey and the Alabama   | please set up one and provide the Business and   |
|       | through entities. No extension is                                       | Department of Revenue announced today that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020. | License Tax Division with the required account   |
|       | provided for the payment or deposit                                     | Taxpayers can also defer state income tax payments due on April 15,  | information. For additional questions please   |
|       | of any other type of state tax, or for                                  | <b>2020, to July 15, 2020, without penalties and interest</b> , regardless of  | contact the Business and License Tax   |
|       | the filing of any other state   | the amount owed. This deferment <b>applies to all taxpayers, including</b>   | Division's Tobacco Tax Section at 334-242-   |
|       | information return. As a result of                                      | the amount oweu. This determent applies to an taxpayers, including   | 9627.  |

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|       | the postponement of the due date for                                      | individuals, trusts and estates, corporations and other non-corporate  | COVID-19 Related Relief for Taxpayers                    |
|       | filing composite returns and making                                       | tax filers.  | On March 13, 2020, Governor Ivey declared a              |
|       | composite payments from March   | "This morning, I signed a supplemental State of Emergency order to   | state of emergency in response to COVID-19,              |
|       | 15, 2020, to July 15, 2020, the   | allow the Alabama Department of Revenue to extend state filings  | thereby allowing the Department more                     |
|       | period beginning on March 15,   | until July 15, 2020," said Governor Ivey   | flexibility in working with impacted taxpayers.          |
|       | 2020, and ending on July 15, 2020,  | Other taxes included in the deadline extension are corporate income  | To date, the Department has issued the                   |
|       | will be disregarded in the  | tax, the Financial Institution Excise Tax (FIET), and the Business   | following taxpayer relief orders:                        |
|       | calculation of any interest, penalty,                                     | Privilege Tax (BPT).   | <u>Governor Ivey Signs Proclamation</u>                  |
|       | or addition to tax for failure to file                                    | Taxpayers do not need to file any additional forms or call the Alabama   | <b>Delaying State Tax Filings</b>                        |
|       | composite returns and to pay  | Department of Revenue to qualify for this automatic state tax filing and   | Order Extending Deadline for Filing                      |
|       | composite payments postponed by   | payment relief. Individual taxpayers who need additional time to file  | and Payment of State Income Tax,                         |
|       | this Order. Interest, penalties, and                                      | beyond the July 15 deadline can request a filing extension through the   | FIET, and BPT (Updated March 23 at                       |
|       | additions to tax with respect to such                                     | usual methods.   | 2:54 p.m.)   |
|       | postponed filings and payments will                                       |  | <u>Composite Returns and Payments</u>                    |
|       | begin to accrue on July 16, 2020.   | Supplemental COVID-19 State of Emergency Proclamation  | Temporary Suspension of International                    |
|       | For taxpayers affected by the   | Commissioner's Executive Order pertaining to deadline extensions   | Registration Plan (IRP) and                              |
|       | coronavirus (COVID-19), the due   | (Updated March 23 at 2:02 p.m.)  | International Fuel Tax Agreement                         |
|       | date for filing state income tax,   | Commissioner's Executive Order pertaining to composite returns   | (IFTA) Requirements                                      |
|       | FIET, and BPT returns and making  | To download a PDF version of this release, <u>click here</u> ."  | <u>March 2020 Motor Vehicle</u>                          |
|       | state income tax, FIET, and BPT   |  | <b>Registrations and Property Tax</b>                    |
|       | payments due on or after April 1,   | <u>AL DOR Order on composite returns</u> for pass-throughs that were due   | Payments and Penalties Extension                         |
|       | 2020, and before July 15, 2020, is  | 3/16/20 are extended filing and payment relief to 7/15/20 (3/23/20)  | Late Payment Penalties Waived for                        |
|       | postponed to July 15, 2020. For   |  | Small Retail Businesses Sales Tax                        |
|       | small businesses, restaurants, and  | The Governor's order grant authority to the state DOR to retroactively   | Liabilities (UPDATED MARCH 18                            |
|       | other food service businesses unable                                      | allow composite tax returns (for nonresident owners of pass-through  | <u>AT 1:41 P.M.</u> )                                    |
|       | to pay their state sales taxes due to                                     | entities) and payments to be automatically extended from their March 16  | Late Payment Penalties Waived for                        |
|       | the impact of COVID-19, late  | due date to July 15, consistent with the waiver granted to April 15 filers.  | Sales Tax Liabilities of Restaurants                     |
|       | payment penalties will be waived  | "The Covernar's Order further delegated to the Commissioner of   | and Other Food Service Providers                         |
|       | for taxes reported on returns filed<br>for the February, March, and April | "The Governor's Order further <b>delegated to the Commissioner of</b><br><b>Revenue the authority to waive interest through July 15, 2020, for</b> | Late Payment Penalties Waived for                        |
|       | 2020 reporting periods. Similar   | any tax payment due on a tax return with a due date on or after  | State Transient Occupancy Tax                            |
|       | relief is provided for state lodgings                                     | March 15, 2020, and authorized the Commissioner of Revenue to  | (lodgings tax) Liabilities                               |
|       | taxes due for these same periods.   | take any action necessary to provide the relief to taxpayers   | Sales and Lodgings Tax Relief                            |
|       | Alabama will not change   | expressed in her Order:  | Effective immediately, the Department of                 |
|       | withholding requirements for  | Any pass-through entity required to file on March 15, 2020, a  | Revenue is waiving state sales tax late payment          |
|       | businesses based on an employee's   | composite income tax return and remit payments pursuant to *40-  | penalties both for small retail businesses, whose        |
|       | temporary telework location within  | 18-24.2, Code of Alabama 1975, on behalf of its non-resident   | monthly retail sales during the previous                 |
|       | Alabama that is necessitated by the                                       | members is affected by the COVID-19 pandemic for purposes of the   | calendar year averaged \$62,500 or less, and             |
|       | pandemic and related federal or   | relief described in this Order (Affected Taxpayer).  | taxpayers currently registered with the                  |
|       | state measures to control its spread.                                     | For an Affected Taxpayer, the due date of March 15, 2020, for filing a   | Department as engaging in NAICS Sector 72                |
|       | Alabama will not consider   | composite income tax return and making payments on behalf of its   | business activities, which includes restaurants.         |
|       | temporary changes in an employee's  | non-resident members is automatically postponed to July 15, 2020.  | The Department is also waiving state late                |
|       | physical work location during   | There is no limitation on the amount of the payments that may be   | payment penalties for <u>lodgings taxes</u> . The relief |
|       | periods in which temporary  | postponed.   | applies to state sales and lodgings taxpayers            |
|       | 1   |  | who are unable to timely pay their February,             |

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|       | telework requirements are in place | The relief provided in this Order is available solely with respect to  | March, and April 2020 sales and lodgings tax                                      |
|       | due to the pandemic to impose      | composite payments due to be made and composite returns due to   | liabilities. This relief does not waive or extend                                 |
|       | nexus or alter apportionment of    | be filed on March 1 5, 2020, by pass-through entities pursuant to  | normal filing requirements. Instead, these  |
|       | income for any business.)          | section 40-18-24.2.  | taxpayers may file their monthly sales and  |
|       |                                    | No extension is provided in this Order for the payment or deposit of   | lodgings tax returns for the February, March,                                     |
|       |                                    | any other type of state tax, or for the filing of any other state  | and April 2020 reporting periods without  |
|       |                                    | information return.  | paying the state sales and lodgings tax reported                                  |
|       |                                    | As a result of the postponement as granted in this Order of the due  | as due. Late payment penalties will be waived                                     |
|       |                                    | date for filing composite returns and making composite payments  | for these taxpayers through June 1, 2020.   |
|       |                                    | from March 15, 2020, to July 15, 2020, the period beginning on   | Please note, this relief applies only to state                                    |
|       |                                    | March 15, 2020, and ending on July 15, 2020, will be disregarded in  | sales and lodgings tax liabilities.   |
|       |                                    | the calculation of any interest, penalty, or addition to tax for failure   | Businesses included in NAICS Sector 72 are  |
|       |                                    | to file composite returns and to pay composite payments postponed  | those preparing meals, snacks, and beverages                                      |
|       |                                    | by this Order. Interest, penalties, and additions to tax with respect  | for immediate consumption. A complete list of                                     |
|       |                                    | to such postponed filings and payments will begin to accrue on July  | the business activities that fall within this sector                              |
|       |                                    | 16, 2020.  | can be viewed at <u>NAICS Sector 72 –</u>   |
|       |                                    | Entered this 23rd day of March 2020"   | Accommodation and Food Services.  |
|       |                                    | Second Order pertaining to extensions (updated 3/23/20)  | After the expiration of this temporary waiver,                                    |
|       |                                    |  | the Department will work with taxpayers who                                       |
|       |                                    | "ORDER OF THE COMMISSIONER OF REVENUE  | elected to utilize the waiver program to  |
|       |                                    | On March 23, 2020, Governor Ivey issued an emergency order (Order)   | development workable payment plans that will                                      |
|       |                                    | pursuant to SS 31-96(11), Code of Alabama 1975, <b>delegating to the</b>   | allow taxpayers to pay outstanding liabilities for                                |
|       |                                    | Commissioner of Revenue the authority to postpone the April 15,  | February, March, and April 2020, while  |
|       |                                    | 2020, due date for the payment of the following state taxes until  | navigating any other impacts of the coronavirus                                   |
|       |                                    | July 15, 2020, for any person affected by the COVID-19 pandemic:   | on their businesses.  |
|       |                                    | Individual Income Tax, Corporate Income Tax, Financial   | This relief is automatic for small retailers and                                  |
|       |                                    | Institution Excise Tax, and Business Privilege Tax. The Governor's   | Sector 72 businesses who file their February,                                     |
|       |                                    | Order further delegated to the Commissioner of Revenue the<br>authority to waive interest through July 15, 2020, for any tax | March, and April 2020 state sales tax<br>returns. Similar sales tax relief may be |
|       |                                    | payment due on a tax return with a due date on March 15, 2020,   | available on a case-by-case basis to other  |
|       |                                    | and authorized the Commissioner of Revenue to take any action  | businesses significantly impacted by the  |
|       |                                    | necessary to provide the relief to taxpayers:  | coronavirus (COVID-19) and the preventative                                       |
|       |                                    | Any person with a state Individual Income Tax or Corporate   | measures being taken to limit its spread in                                       |
|       |                                    | Income Tax (collectively, State Income Tax) payment, a Financial   | Alabama. These taxpayers may contact the  |
|       |                                    | Institution Excise Tax (FIET) payment, or a Business Privilege Tax   | Department's Sales and Use Division at 334-                                       |
|       |                                    | (BPT) payment due on April 15, 2020, or a State Income Tax,  | 242-1490 to request relief.   |
|       |                                    | <b>FIET, or BPT return due April 15, 2020</b> , is affected by the COVID-  | FAQs  |
|       |                                    | 19 pandemic for purposes of the relief described in this Order (Affected   | 1. Do I still need to file a return? Yes.   |
|       |                                    | Taxpayer). The term <b>"person" includes any individual, association,</b>  | 2. Does this relief apply to all state  |
|       |                                    | estate, trust, partnership, corporation, or other entity of any kind, as   | <i>taxes?</i> No, it only applies to state sales                                  |
|       |                                    | provided in SS 40-1-1 (8), Code of Alabama 1975.   | and lodgings taxes.   |
|       |                                    | For an Affected Taxpayer, the due date for filing State Income Tax,  | 3. Does this relief apply to local  |
|       |                                    | FIET, and BPT returns and making State Income Tax, FIET, and   | (municipal and county) sales and  |
|       |                                    | BPT payments due April 15, 2020, is automatically postponed to   | <i>lodgings taxes?</i> No, this relief only                                       |

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|       |               | July 15, 2020. There is no limitation on the amount of the payment  | applies to state sales and lodgings  |
|       |               | that may be postponed.  | taxes. Please contact non-state  |
|       |               | The relief provided in this Order is available solely with respect to   | administered localities directly to see if   |
|       |               | payments due on April 15, 2020, for State Income Tax (including   | they are offering similar relief. Contact  |
|       |               | payments of tax on self-employment income) for an Affected  | for non-state administered localities is   |
|       |               | Taxpayer's 2019 taxable year, for estimated State Income Tax for  | available here. Requests for relief for  |
|       |               | an Affected Taxpayer's 2020 taxable year, for FIET for an Affected  | state-administered localities will be  |
|       |               | Taxpayer's 2020 Form Year, and for BPT for an Affected  | reviewed individually and can be   |
|       |               | Taxpayer's 2020 Form Year, and with respect to returns due by an  | submitted to   |
|       |               | Affected Taxpayer on April 15, 2020, for State Income Tax, FIET,  | localtaxunit@revenue.alabama.gov.  |
|       |               | and BPT.  | 4. <i>Does this relief apply to interest?</i> No.                                    |
|       |               | No extension is provided in this Order for the payment or deposit of  | Extension of Filing and Payment Deadline   |
|       |               | any other type of state tax, or for the filing of any other state   | for Income Tax, Financial Institution Excise   |
|       |               | information return.   | Tax, and Business Privilege Tax  |
|       |               | As a result of the postponement as granted in this Order of the due   | On March 23, Governor Kay Ivey announced   |
|       |               | date for filing returns and making payments from April 15, 2020,  | that the state income tax filing due date is   |
|       |               | to July 15, 2020, the period beginning on April 15, 2020, and   | extended from April 15, 2020, to July 15,  |
|       |               | ending on July 15, 2020, will be disregarded in the calculation of  | 2020.Taxpayers can also defer state income tax                                       |
|       |               | any interest, penalty, or addition to tax for failure to file State   | payments due on April 15, 2020, to July 15,  |
|       |               | Income Tax, FIET, and BPT returns or to pay the taxes postponed   | 2020, without penalties and interest, regardless                                     |
|       |               | by this Order. Interest, penalties, and additions to tax with respect   | of the amount owed. This deferment applies to  |
|       |               | to such postponed Alabama tax filings and payments will begin to  | all taxpayers, including individuals, trusts and                                     |
|       |               | accrue on July 16, 2020.  | estates, corporations and other non-corporate  |
|       |               | Entered this 23rd day of March 2020"  | tax filers. The Commissioner of Revenue's  |
|       |               | Governor Press Release (3/23/20)  | executive order implementing the Governor's  |
|       |               | $\mathbf{W}_{\mathbf{C}} = \mathbf{D} \mathbf{L} = \mathbf{D} \mathbf{L} = \mathbf{C} \mathbf{U} \mathbf{U} \mathbf{T} = \mathbf{U} \mathbf{U}$ | emergency proclamation can be found <u>here</u> .                                    |
|       |               | "Governor Ivey Delays State Tax Filings   | Other taxes included in the deadline extension                                       |
|       |               | Governor Kay Ivey and the Alabama Department of Revenue   | are corporate income tax, the Financial  |
|       |               | announced today that the state income tax filing due date is  | Institution Excise Tax (FIET), and the Business                                      |
|       |               | extended from April 15, 2020, to July 15, 2020.   | Privilege Tax (BPT).   |
|       |               | Taxpayers can also defer state income tax payments due on April 15,   | Taxpayers do not need to file any additional forms or call the Alabama Department of |
|       |               | 2020, to July 15, 2020, without penalties and interest, regardless of   | Revenue to qualify for this automatic state tax                                      |
|       |               | the amount owed. This deferment applies to all taxpayers, including   | filing and payment relief. Individual taxpayers                                      |
|       |               | individuals, trusts and estates, corporations and other non-corporate   | who need additional time to file beyond the July                                     |
|       |               | tax filers.   | 15 deadline can request a filing extension   |
|       |               |   | through the usual methods.   |
|       |               | "This morning, I signed a supplemental State of Emergency order to  | "Even considering the extended filing deadline,                                      |
|       |               | allow the Alabama Department of Revenue to extend state filings   | we urge taxpayers who are owed refunds to file                                       |
|       |               | until July 15, 2020," said Governor Ivey  | as soon as possible and file electronically," said                                   |
|       |               | ······································  | Revenue Commissioner Vernon Barnett. "Filing   |
|       |               | Other taxes included in the deadline extension are corporate income   | electronically with direct deposit is the quickest                                   |
|       |               | tax, the Financial Institution Excise Tax (FIET), and the Business  | way to get refunds. Although the Department is                                       |
|       |               | Privilege Tax (BPT).  | practicing prudent working conditions with our                                       |
|       |               |   | practicing product working conditions with our                                       |

| <ul> <li>Taxpayers do not need to file any additional forms or call the Alabama Department of Revenue to qualify for this automatic state tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline can request a filing extension through the usual methods.</li> <li>Third Supplemental COVID-19 State of Emergency Proclamation Commissioner's Executive Order pertaining to deadline extensions Commissioner's Executive Order pertaining to composite returns"</li> <li>ADOR Press Release (3/20/20) on waiving state sales tax late payment penalties for state small retail businesses and waiving lodging tax late payment penalties:</li> <li>"Effective immediately, the Department of Revenue is waiving state sales tax late payment penalties both for small retail businesses, whose monthly retail sales during the previous calendar year averaged \$62,500 or less, and <u>taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities</u>, which includes restaurants. The Department is also waiving state tate payment penalties for <u>lodgings taxes</u>. The relief applies to state sales and lodgings taxpayers who are unable to timely pay their February. March, and April 2020 sales and lodgings tax liabilities FAQs</li> <li>Frior ADOR Press Release (3/19/20):</li> <li>Late Payment Penalties Waived for Small Retail Businesses Sales Tax Liabilities</li> <li>ADOR will waive late payment penalties for payments made by June 1 of state sales tax liability of February, March, and April 2020 payments if small retail business with monthly retail sales during the previous calendar year averaged \$62,500 or less and unable to pay the Previous calendar year averaged \$62,500 or less and unable to pay the previous calendar year averaged \$62,500 or less and unable to pay the previous calendar year averaged \$62,500 or less and unable to pay the previous calendar year averaged \$62,500 or less and unable to pay the previous calendar year av</li></ul> | <ul> <li>cannot file their tax returns on time due to the COVID-19 outbreak by contacting the Department at the numbers below.</li> <li>Alabama residents affected by floods in February have <u>until April 30</u> to file their state taxes. The Alabama Department of Revenue also will grant affected taxpayers penalty relief during the extension period.</li> </ul>  |
|--|---|
| ENT OF REVE<br>INES EXTENDAnnouncement from Alaska Society of CPAs (4/13/20)Governor Dunleavy signed SB 241 effective April 10th, 2020. SB 241<br>extends filing and payment due dates for all tax types<br>except Oil and Gas Property and Production taxes until July 15, 2020.  | (SB 241) - emergency bill enacted would<br>extend due dates for all tax types rather than<br>DOR issue notice for just one tax type. (per<br>email from DOR, 3/26/20)   |
| mor's COVID1SOME DEPARTMENT OF REVENUE TAX DEADLINES EXTENDEation Plan; efforD TO JULY 15, 2020 (4/13/20)  | representatives that accounting treated as an essential service. (3/21/20)  |
|  | Department of Revenue to qualify for this automatic state tax filing and<br>payment relief. Individual taxpayers who need additional time to file<br>beyond the July 15 deadline can request a filing extension through the<br>usual methodsThird Supplemental COVID-19 State of Emergency Proclamation<br>Commissioner's Executive Order pertaining to deadline extensions<br>Commissioner's Executive Order pertaining to composite returns"ADOR Press Release<br>(3/20/20) on waiving state sales tax late payment<br>penalties for state small retail businesses and waiving lodging tax late<br>payment penalties:"Effective immediately, the Department of Revenue is waiving state<br>sales tax late payment penalties both for small retail businesses,<br> |

| State | Guidance/Date                          | Guidance Relief Provisions for Coronavirus                                 | Other Information                                |
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|       | July 15 – payments due for             | nd Gas Property and Production taxes until July 15, 2020. The temporar     | Mayor of Anchorage MUNICIPALITY OF               |
| ļ     | corporations income tax. The           | y statute is effective as of April 10, 2020. Returns and payments that we  | ANCHORAGE PROCLAMATION OF                        |
|       | legislation                            | re due on March 31, 2020—before SB 241 was signed and effective—           | EMERGENCY "HUNKER DOWN" ORDER                    |
|       | extends filing and payment due date    | were extended through the Governor's COVID-                                | E0-03 – exemption as an essential service:       |
|       | s for all tax types except Oil and Ga  | 19 Disaster Order of Suspension No. 2. The above bill and Administrati     | "x. Professional services, such as legal or      |
|       | s Property and Production taxes unti   | ve Order extend the deadline to filetax returns, file reports, and make pa | accounting services, when necessary to assist in |
|       | 1 July 15, 2020. The temporary stat    | yments for all taxes under Alaska Statutes Title 43—                       | compliance with legally mandated activities;"    |
|       | ute is effective as of April 10, 2020. | except for the Oil and Gas Property Tax and Oil and Gas Production Ta      | (3/20/20)  |
|       | Returns and payments that were du      | x types  |  |
|       | e on March 31, 2020—                   | as well as all other tax types administered by the Tax Division and Char   |  |
|       | before SB 241 was signed and effec     | itable Gaming until July 15, 2020. This                                    |  |
|       | tive—were extended.                    | extension will apply to returns (includes amended and information return   |  |
|       |  | s), reports, and payments due between March 31, 2020 and July 14, 202      |  |
|       | August 14 – corporations income        | 0. Because the tax deadlines are extended, penalty or interest will be no  |  |
|       | tax filing due (per state law)         | t be assessed if returns and payments are received for the affected period |  |
|       |  | s on or before July 15, 2020. Annual license renewal deadlines for Alco    |  |
|       | (Note: The state does not impose a     | holic Beverages, Fisheries, Mining, Motor Fuel, and Tobacco tax progra     |  |
|       | personal income tax.)                  | ms have not been extended, however any associated license fees can be      |  |
|       |  | paid on or before July 15, 2020 without penalty or interest. If you hav    |  |
|       |  | e any questions, please call the Tax Division at 907-269-6620."            |  |
|       |  | The Department of Revenue – <u>Tax Division announces changes in suppo</u> |  |
|       |  | rt of the Governor's COVID19 Economic Stabilization Plan; effort temp      |  |
|       |  | orarily adjusts, suspends key compliance programs (4/13/20)                |  |
|       |  |  |  |
|       |  | "To help people facing the challenges of COVID-                            |  |
|       |  | 19 issues, the State of Alaska, Department of Revenue – Tax Division a     |  |
|       |  | nnounces today a series of steps to assist taxpayers by providing relief o |  |
|       |  | n a variety of issues ranging from easing payment guidelines to postponi   |  |
|       |  | ng compliance actions as part of the Governor's COVID-                     |  |
|       |  | 19 Economic Stabilization Plan.  |  |
|       |  | The Tax Division has been diligently working to identify ways to provid    |  |
|       |  | e some relief to our taxpayers. There is current legislation (Senate Bill  |  |
|       |  | 241) that was passed and is awaiting the Governor's signature, to extend   |  |
|       |  | the due dates for tax filings and payments for the majority of our state's |  |
|       |  | tax programs. This legislation will become effective either the day after  |  |
|       |  | the Governor signs it, or April 10th, whichever date is earliest.          |  |
|       |  | These new changes include issues ranging from postponing certain paym      |  |
|       |  | ents related to Payment Plans to collection and limiting certain enforce   |  |
|       |  | ment actions. The Tax Division will be temporarily modifying the follo     |  |
|       |  | wing activities through July 15, 2020. During this period, to the maxim    |  |
|       |  | um extent possible, the Tax Division will avoid in-                        |  |
|       |  | person contacts. However, the Tax Division will continue to take steps     |  |
|       | <u> </u>                               | where necessary to protect all applicable statutes of limitations.         |  |

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|       |               | Existing Payment Plan Agreements – For taxpayers under an existing Pa   |                   |
|       |               | yment Plan, payments due between March 31, 2020 and July 15, 2020 a   |                   |
|       |               | re suspended. Taxpayers who are currently unable to comply with the t   |                   |
|       |               | erms of a Payment Plan Agreement, can suspend payments during this p  |                   |
|       |               | eriod if they prefer. Furthermore, the Tax Division will not default any                                      |                   |
|       |               | Payment Plan Agreements during this period. By law, interest will cont  |                   |
|       |               | inue to accrue on any unpaid balances.  |                   |
|       |               | New Payment Plan Agreements – The Tax Division reminds people una   |                   |
|       |               | ble to fully pay their state taxes that they can resolve outstanding liabilit                                 |                   |
|       |               | ies by entering into a monthly payment plan agreement with the Tax Di   |                   |
|       |               | vision. See tax.alaska.gov for further information.   |                   |
|       |               | Collection Activities – Liens and levies initiated by the Tax Division wil                                    |                   |
|       |               | 1 be suspended during this period.  |                   |
|       |               | Automated Liens and Levies – New automatic, systemic liens and levies   |                   |
|       |               | will be suspended during this period.   |                   |
|       |               | Appeals – Appeals employees will continue to work their cases. Althou gh Appeals is not currently holding in- |                   |
|       |               | person conferences with taxpayers, conferences may be held over the tel                                       |                   |
|       |               | ephone or by videoconference. Taxpayers are encouraged to promptly re   |                   |
|       |               | spond to any outstanding requests for information for all cases by the A                                      |                   |
|       |               | ppeals Team.  |                   |
|       |               |   |                   |
|       |               | Statute of Limitations – The Tax Division will continue to take steps wh                                      |                   |
|       |               | ere necessary to protect all applicable statutes of limitations. In instance                                  |                   |
|       |               | s where statute expirations might be jeopardized during this period, taxp                                     |                   |
|       |               | ayers are encouraged to cooperate in extending such statutes.   |                   |
|       |               | This may include a longer period than normal for us to post payments int                                      |                   |
|       |               | o Revenue Online. We encourage our customers to set up electronic pa  |                   |
|       |               | yments through Revenue Online to streamline the payment process. He   |                   |
|       |               | re is the link to Revenue Online: https://onlinetax.alaska.gov. We appre                                      |                   |
|       |               | ciate your patience and support.  |                   |
|       |               | If you have any questions on any aspects of this communication, please c                                      |                   |
|       |               | all the Tax Division at 907-269-6620." (4/13/20)  |                   |
|       |               |   |                   |
|       |               | Click here to read Alaska Department of Revenue Tax Division Alerts &   |                   |
|       |               | <u>Information</u>  |                   |
|       |               |   |                   |
|       |               | Click here to read Alaska Tax Division Deadline Statement   |                   |
|       |               | Click have to used SD 241   |                   |
|       |               | Click here to read SB 241   |                   |
|       |               | Alaska automatically follows any federal filing extension for   |                   |
|       |               | corporations and partnerships. Even without passage of SB 241, Alaska   |                   |
|       |               | corporate income tax adopts federal due dates by reference, so any  |                   |
|       |               | corporate medine tax adopts rederar due dates by reference, so ally   |                   |

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|         |   | payment due between April 15 and July 15 are automatically extended to July 15. The corporate filing deadline is 30 days later at August 14, 2020. AS 43.20.030, AS 43.20.300 & IR Notices 2020-17, 2020-18. (per DOR email, 3/26/20)  |  |
| Arizona | ADOR Issues Proposed Documents<br>for TPT Taxpayers Impacted by<br>COVID-19: (7/20)<br>ADOR News Release Deadline<br>Reminders for Arizona 2019 Tax<br>Year Filing Season (4/13/20)<br>ADOR COVID-19 Relief<br>Resources (4/6/20)<br>Arizona General Tax Notice (GTN)<br>20-1 (4/1/20)<br>News Release on filing and payment<br>deadline to 7/15 (3/20/20)<br>(July 15 – AZ – extend filing and<br>payment to 7/15, individual,<br>corporate, and fiduciary tax returns,<br>waive late filing and late payment<br>penalties. The deadline for tax year<br>2020 estimated tax payments<br>remains April 15, 2020.) | ADOR Issues Proposed Documents for TPT Taxpayers Impacted by<br>COVID-19: (1) Arizona Transaction Privilege Tax Ruling <u>TPR 20-XX</u><br>(proposed ruling on whether taxpayers have reasonable cause for not<br>timely filing or paying to the department due to the COVID-19<br>emergency and subsequent measures taken to protect public health); and<br>(2) Arizona Transaction Privilege Tax Procedure <u>TPP 20-XX</u> (proposed<br>procedure on the process for requesting COVID-19 related penalty<br>abatement (TPT accounts only)) (July 2020)<br>AZ - <u>S.B. 1021</u> , sent to the Governor on May 26, would require the<br>Arizona Department of Revenue to accept electronic signatures and<br>provides the requirements for such electronic signatures.<br>ADOR News Release <u>Deadline Reminders for Arizona 2019 Tax Year<br/>Filing Season</u> (4/13/20)<br><b>*ADOR Provides Guidance on</b><br><b>Estimated Income Tax Payment Deadline</b><br>The Arizona Department of Revenue confirms that while the deadline<br>for filing and paying 2019 calendar year state income tax returns was<br>moved to July 15, the deadline for tax year 2020 estimated tax payments<br>remains April 15, 2020.<br>To access the form and instructions for completing first quarter<br>estimated payments, click on these links for <u>individual income</u><br><b>taxpayers</b> and <u>corporate taxpayers</u> on the Arizona Department of<br>Revenue's website.<br>For more information, please go to <u>Arizona General Tax Notice (GTN)</u><br><b>20-1</b> .<br><b>Individual Income Tax Filing and Paying Deadline Extended to July</b><br><b>15</b><br>The Arizona Department of Revenue (ADOR) is reminding Arizona<br>taxpayers that due to COVID-19, the April 15 deadline for filing and<br>paying individual, corporate and fiduciary 2019 calendar year tax returns<br>was moved to July 15.<br>The new deadline means taxpayers filing state tax returns or submitting<br>payments by July 15 will not be assessed late filing or late payment<br>penalties and interest.<br>For more information, please go to <u>Arizona General Tax Notice (GTN)</u><br><b>20-1</b> (link is external). | ADOR COVID-19 Relief Resources (4/6/20)<br>"As part of state-wide efforts to assist Arizona<br>businesses and employees impacted by the<br>COVID-19 public health situation, the Arizona<br>Department of Revenue has dedicated this page<br>to connect businesses to available statewide<br>resources as they work to combat the spread of<br>COVID-19. This page will be updated regularly<br>as new information becomes available.<br><u>Prior News Release</u> on service levels (3/27/20) |

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|       |               | <ul> <li>2019 Tax Credit Contribution Deadline Remains April 15 April 15 is the deadline for taxpayers wanting to claim tax credits on their 2019 individual income taxes for donations to qualifying charitable organizations, certified school tuition organizations (STOs) and public schools. </li> <li>Arizona provides two separate tax credits for individuals who make contributions to charitable organizations: one for donations to Qualifying Charitable Organizations (QCO) and the second for donations to Qualifying Foster Care Charitable Organizations (QFCO). </li> <li>Two separate nonrefundable tax credits are available to individuals for contributions made to a Certified School Tuition Organization, which provides scholarships for students enrolled in Arizona private schools. </li> <li>An individual may claim a nonrefundable tax credit for making contributions or paying fees directly to public school in Arizona for support of eligible activities, programs or purposes as defined by statute." (4/13/20)</li></ul> |                   |
|       |               | ADOR_COVID-19 Relief Resources (4/6/20)  |                   |
|       |               | "ARIZONA GENERAL TAX NOTICE GTN 20-1 [Revised 4/1/20]<br>Filing and Payment Extensions Due to COVID-19 Emergency<br>Declaration  |                   |
|       |               | Pursuant to authority delegated by state law1 and the Governor's March 11, 2020 Declaration of Emergency,2 Director Woodruff announces the following relief for taxpayers:   |                   |
|       |               | For individual, corporate, and fiduciary income taxes:   |                   |
|       |               | 1. In light of the U.S. Department of Treasury's postponement of the due dates for both filing federal income tax returns and making income tax payments, the due dates for reporting and paying Arizona individual, corporate, and fiduciary income taxes for Calendar Year 2019 that were previously due on April 15, 2020 are extended to Wednesday, July 15, 2020. Late filing and payment penalties and interest will be suspended for all returns and payments received on or before that date.  |                   |
|       |               | 2. Due dates for filing the following income credit claims are extended to Wednesday, July 15, 2020:   |                   |
|       |               | a. Form 140ET (Credit for Increased Excise Taxes)  |                   |

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|       |               | b. Form 140PTC (Property Tax Refund (Credit) Claim)   |                   |
|       |               | 3. The due date for estimated payments due on April 15, 2020 remains Wednesday, April 15, 2020.   |                   |
|       |               | 4. Automatic extensions. Taxpayers who request an automatic extension of time for filing their federal tax returns from the Internal Revenue Service will be granted a 6-month extension to file their Arizona returns: no separate request must be filed with the Arizona Department of Revenue.3 (The extension will be 5½ months for fiduciary returns.) Note that this request does not provide a further extension of time for paying any Arizona income tax liability: at least 90% of a taxpayer's reported Arizona income tax liability must still be paid by July 15 to avoid penalties and interest.                        |                   |
|       |               | 5. Contributions to certified school tuition organizations, public schools, and qualifying charitable organizations: Under current law, the date that taxpayers may elect to designate the taxable year within which these contributions apply remains April 15, 2020. State law does not authorize the Director or ADOR to alter the scope of these statutorily-provided credits."   |                   |
|       |               | Arizona General Tax Notice (GTN) 20-1 (4/1/20)  |                   |
|       |               | <ul> <li>News Release on filing and payment deadline to 7/15 (3/20/20)</li> <li>"ADOR Extends Income Tax Deadline to July 15, 2020</li> <li>The Arizona Department of Revenue (ADOR) has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020 following direction today by Governor Doug Ducey.</li> <li>This is consistent with Treasury Secretary Steve Mnuchin's announcement that the Internal Revenue Service (IRS) has moved the deadline for 2019 federal tax returns to July 15, 2020.</li> <li>The announcement by ADOR includes individual, corporate and</li> </ul> |                   |
|       |               | <ul> <li>fiduciary tax returns.</li> <li>The new deadline means taxpayers filing state tax returns or submitting payments after the previous April 15 deadline will not be assessed late filing or late payment penalties.</li> <li>Taxpayers anticipating they will need more time beyond the new July 15 deadline to file state income taxes should consider filing for an extension by submitting Arizona Form 204 by July 15. Taxpayers</li> </ul>  |                   |

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|          |  | do not need to submit Arizona Form 204 if they have already   |   |
|          |  | received a federal extension from the IRS.  |   |
|          |  | " (3/20/20)   |   |
| Arkansas | DFA News Release on extending  | DFA News Release on extending individual income tax filing and  | Arkansas Department of Finance and  |
|          | individual income tax filing and                                     | payment to July 15 (3/27/20)  | Administration Income Tax Website (3/27/20)   |
|          | payment to July 15 (3/27/20)   |   |   |
|          |  | "ARKANSAS INDIVIDUAL INCOME TAX APRIL 15 FILING AND   | News Release (3/16/20)  |
|          | Governor Executive Order EO 20-                                      | PAYMENT DEADLINE EXTENDED TO JULY 15 DUE TO   | "Majority of Revenue Office Services May  |
|          | 09 on (3/23/20)  | CORONAVIRUS (COVID-19)  | Be Completed Online   |
|          |  |   | LITTLE ROCK, Arkansas (March 16, 2020)  |
|          |  | Due to the ongoing public health emergency related to the novel   | - As Arkansans consider Revenue Office-   |
|          | (July $15 - extend the 2019$   | Coronavirus/COVID- 19, the Governor has signed Executive Order 20-  | related business, the Arkansas Department of  |
|          | individual income tax filing date                                    | 09 directing the Department of Finance and Administration to <b>extend</b>  | Finance and Administration (DFA) offers the   |
|          | and individual income tax payment                                    | the April 15 deadline for filing and payment of the following   | majority of Revenue Office-related services   |
|          | date from April 15, 2020, to July 15,                                | Arkansas Individual Income Tax returns to July 15, 2020:  | online at <u>mydmv.arkansas.gov</u> . From  |
|          | 2020. This extension to July 15,                                     | • 2019 Individual Income Tax Now Due: 7/15/2020   | registering a vehicle to ordering a replacement   |
|          | 2020 includes 2019 returns of  | • 2019 Subchapter S Corporations Now Due: 7/15/2020   | driver's license, there are numerous tasks that   |
|          | individuals income tax, Subchapter S Corporations, fiduciaries and   | <ul> <li>2019 Fiduciary and Estates Now Due: 7/15/2020</li> <li>2019 Partnership Income Tax Now Due: 7/15/2020</li> </ul> | may be completed from home.   |
|          | estates, partnerships and composite                                  | • 2019 Composite Returns Now Due: 7/15/2020   | "A key priority at DFA over the last few years  |
|          | returns. The April 15, 2020 to July                                  | 2019 Composite Returns Now Duc. 7/15/2020   | has been making as many of our services as  |
|          | 15, 2020 period will be disregarded                                  | • The extension to July 15 is automatic and the taxpayer does not need to   | possible available online," said DFA Secretary  |
|          | for purposes of calculation of                                       | file for an extension.  | Larry Walther. "I encourage Arkansans to<br>explore these online resources as many of the |
|          | interest and penalties. Interest and                                 | • The April 15, 2020 to July 15, 2020 period will be disregarded for  | trips being made to the Revenue Office may not  |
|          | penalties will begin to accrue on                                    | purposes of calculation of interest and penalties. Interest and penalties   | be required."   |
|          | July 16, 2020. This extension does                                   | will begin to accrue on July 16, 2020.  | The online Revenue Office-related services  |
|          | not apply to 2020 estimated  | • This extension does not apply to 2020 estimated Individual Income Tax   | include:  |
|          | Individual Income Tax payments                                       | payments due on April 15 or June 15. The following filing and payment   | Pre-registering a new vehicle   |
|          | due on April 15 or June 15. The                                      | deadlines for income tax are not affected:  | • Renewing a vehicle registration   |
|          | following filing and payment   | • 2019 Corporation Income Tax Due: 4/15/2020  | • Transferring vehicle ownership  |
|          | deadlines for income tax are not                                     | • 2020 Estimated Tax Payment Due: 4/15/2020   | • Ordering a personalized license plate   |
|          | affected: 2019 Corporation Income                                    | • 2020 Estimated Tax Payment Due: 6/15/2020   | • Ordering a duplicate/replacement driver's   |
|          | Tax Due: 4/15/2020; 2020   | No extension is provided in this notice for the payment or deposit of any   | license   |
|          | Estimated Tax Payment Due:   | other type of Arkansas State tax including but not limited to:  | • Estimating vehicle sales tax due  |
|          | 4/15/2020; 2020 Estimated Tax  | • Sales and Use Tax • Withholding Tax • Motor Fuels Tax • Tobacco   | <ul> <li>Registering and paying sales tax</li> </ul>                                      |
|          | Payment Due: 6/15/2020. No   | Products Tax • Alcohol Excise."   | <ul> <li>Paying outstanding balances</li> </ul>   |
|          | extension is provided in this notice                                 |   | <ul> <li>Duplicating vehicle registration</li> </ul>                                      |
|          | for the payment or deposit of any                                    | Governor Executive Order EO 20-09 on (3/23/20)  | Checking title status   |
|          | other type of Arkansas State tax                                     | "EVECUTIVE ODDED TO AMENID EVECUTIVE ODDED 20.02  | • International Registration Plan – Online  |
|          | including but not limited to:  | "EXECUTIVE ORDER TO AMEND EXECUTIVE ORDER 20-03   | Registration  |
|          | • Sales and Use Tax • Withholding<br>Tax • Motor Fuels Tax • Tobacco | FOR THE PURPOSE OF EXTENDING THE STATE<br>INDIVIDUAL TAX FILING DEADLINE AS A RESULT OF                                   | • CDL – Submitting Medical Certification  |
|          | Products Tax • Alcohol Excise.)                                      |   | Changing notification address   |
|          | FIGURES TAX • AICONOL EXCISE.)                                       | COVID-19  | • Requesting driver records   |
|          |  |   | • Updating renewal notice preference – Email or   |

| State      | Guidance/Date                    | Guidance Relief Provisions for Coronavirus  | Other Information                                |
|------------|----------------------------------|---|--|
|            |                                  | WHEREAS: On March 21, 2020, the United States Treasury  | Text   |
|            |                                  | Department and Internal Revenue Service announced the federal   | • Ordering a Driver's License clearance letter   |
|            |                                  | income tax filing due date is extended from April 15, 2020 to July 15,  | Paying reinstatement fees                        |
|            |                                  | 2020, and taxpayers may also defer federal income tax payments due  |  |
|            |                                  | on April 15, 2020 to July 15, 2020, without penalties and interest,   | Additional DFA services that are available       |
|            |                                  | regardless of the amount owed; and  | online include filing a tax return, checking the |
|            |                                  | WHEREAS: Ark. Code Ann. 26-51-806 requires individual tax returns   | status of a refund, making child support         |
|            |                                  | and tax payments to be submitted by April 15, 2020; and   | payments, registering and paying business        |
|            |                                  | WHEREAS: Ark. Code Ann. 26-18-505 authorizes the Secretary of   | taxes via the Arkansas Taxpayer Access Point     |
|            |                                  | the Department of Finance and Administration to grant a   | (ATAP).  |
|            |                                  | reasonable extension of time to file any return required under any  | DFA's website may be found at                    |
|            |                                  | state tax law upon written request for good cause shown. Good   | www.dfa.arkansas.gov."                           |
|            |                                  | cause includes when any taxpayer is affected by a disaster  |  |
|            |                                  | emergency declared by the Governor; and   |  |
|            |                                  | WHEREAS: There is an urgent need for the State of Arkansas to bring   |  |
|            |                                  | relief to its citizens by extending the individual tax filing and   |  |
|            |                                  | payment date to be consistent with the extensions granted by the  |  |
|            |                                  | federal government; and   |  |
|            |                                  | WHEREAS: It is not practical during this time to require Arkansas   |  |
|            |                                  | citizens to submit a written request for a filing extension; and  |  |
| 1          |                                  | WHEREAS: All individual taxpayers in this state have been   |  |
| 1          |                                  | affected by this emergency;   |  |
| l          |                                  | NOW, THEREFORE, I, Asa Hutchinson, Governor of the State of Arkansas, acting under the authority vested in me by Ark. Code Ann. |  |
|            |                                  |   |  |
|            |                                  | 12-75-101, et seq., and \$20-7-110, do hereby amend executive order   |  |
|            |                                  | EO 20-03, dated March 11, 2020, to <b>declare a disaster emergency</b> ,  |  |
|            |                                  | declare the State of Arkansas a disaster area, and order the following:   |  |
|            |                                  | (1) The provisions of Ark. Code Ann. $\frac{26-18-505(a)(1)}{26-18-505(a)(1)}$ requiring a                                      |  |
|            |                                  | written request for an extension to file an individual income tax   |  |
|            |                                  | return are hereby waived for the duration of this emergency.  |  |
|            |                                  | (2) The provisions of Ark. Code Ann. §26-18-505(a)(4) requiring   |  |
|            |                                  | the promulgation of rules to waive the requirement for a written  |  |
|            |                                  | request for an extension are hereby waived for the duration of  |  |
|            |                                  | this emergency.   |  |
|            |                                  | (3) The Secretary of the Department of Finance and Administration is  |  |
|            |                                  | hereby ordered to extend the 2019 individual income tax filing  |  |
|            |                                  | date and individual income tax payment date from April 15,  |  |
|            |                                  | 2020, to July 15, 2020. This extension includes 2019 returns of   |  |
|            |                                  | Subchapter S Corporations, fiduciaries and estates,   |  |
|            |                                  | partnerships and composite returns.   |  |
| California | FTB FAQ on teleworking (9/11/20) | FTB FAQ on teleworking (9/11/20)  | Accounting deemed essential services in the      |
|            |                                  |   | state. (3/22/20)                                 |
|            |                                  |   |  |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus   | Other Information  |
|-------|--|--|--|
|       | FTB FAQ on signatures (8/5/20)   | "Teleworking and the "Stay at Home" order  | CDTFA COVID-19 State of Emergency  |
|       |  | About the "Stay at Home" Executive Order (N-33-20)   | Webpage: (3/17/20)   |
|       | CA FTB COVID-19 Coronavirus  | On March 19, 2020, California Governor Gavin Newson issued   | "COVID-19 State of Emergency   |
|       | special tax relief and assistance  | Executive Order N-33-20 in response to the COVID-19 pandemic. The  | On March 12, 2020, Governor Newson issued  |
|       | <u>updates</u> (5/12/20)   | current state public health directives require all residents to stay at home   | an Executive Order in response to the COVID-                                     |
|       |  | in order to prevent the spread of the virus. As a result, many individuals   | 19 State of Emergency. Pursuant to this  |
|       | FTB COVID-19 FAQs  | living in California who ordinarily did not telework from their homes  | Executive Order, through May 11th, the   |
|       |  | began to do so. In some instances, the individuals living in California  | CDTFA has the authority to assist individuals                                    |
|       | CA BOE News Release on   | that were now teleworking from their homes might be employed by  | and businesses impacted by complying with a                                      |
|       | Extension Of Time To File Personal   | corporations that previously had no connections with California.   | state or local public health official's imposition                               |
|       | Property Statements To May 31,   | The following FAQs provide guidance as to the possible California  | or recommendation of social distancing   |
|       | 2020 Before Penalty Applies  | franchise tax implications to corporations that previously had no  | measures related to COVID-19. This assistance                                    |
|       | (5/7/20)   | connections with California but now have an employee indefinitely  | includes granting extensions for filing  |
|       |  | teleworking from California due to the Governor's Executive Order. The   | returns and making payments, relief from   |
|       | BOE COVID-19 Impact on   | responses to the FAQs are applicable until the Governor's Executive  | interest and penalties, and filing a claim for                                   |
|       | Property Taxes FAQs (5/12/20)  | Order is no longer in effect.  | refund.  |
|       |  | Will California treat a corporation that had no previous connections with<br>California as doing business if it has an employee who is currently | Taxpayers may request assistance by contacting the CDTFA. Requests for relief of |
|       | <u>CFTA website</u> (4/14/20)  | teleworking in California due to Executive Order N-33-20?  | interest or penalties or requesting an   |
|       |  | No. California will not treat an out-of-state corporation whose only   | extension for filing a return may be made  |
|       | <u>Governor's executive order</u> N-40-20<br>on small business relief (3/30/20)  | connection to California is the presence of an employee who is   | through our <u>online services</u> . Taxpayers may                               |
|       | on small business relief $(5/50/20)$   | currently teleworking in California due to Executive Order N-33-20   | also request assistance in writing by sending                                    |
|       | Governor Press Release on  | as being actively engaged in a transaction for the purposes of   | a letter to the address below or contacting us                                   |
|       | Expanded Small Business Relief   | financial or pecuniary gain or profit. Also, California will not   | via email. We are also available to answer                                       |
|       | (3/30/20)  | include the compensation attributable to an employee who is  | questions and provide assistance for taxpayers                                   |
|       | (5/50/20)  | currently teleworking due to Executive Order N-33-20 in the  | that call our Customer Service Center at 800-                                    |
|       | FTB COVID-19 FAQs (3/30/20   | minimum payroll threshold set forth in California Revenue &  | 400-7115. This includes assistance if you are                                    |
|       | updated)   | Taxation Code section 23101(b)(2)(4).  | unable to make a timely tax payment.   |
|       | upoulou)   | For California franchise tax purposes, what is doing business?   | California Department of Tax and Fee   |
|       | FTB Press Release (3/18/20)  | For California franchise tax purposes, corporations are required to file a   | Administration   |
|       |  | tax return and are subject to the minimum franchise tax if they are doing  | Return Analysis Unit, MIC 35   |
|       | Executive Order (3/12/20),   | business in California. "Doing business" means that a corporation has  | PO Box 942879  |
|       | PRIOR Press release (3/12/20),   | sufficient connections to California so that the corporation has availed   | Sacramento, CA 94279-0035" (3/17/20)   |
|       | $\frac{11}{1000} \frac{11}{1000} 11$   | itself of the benefits provided by the state that it can be fairly subject to  |  |
|       | Governor Press Release (3/12/20)   | the taxing authority of the state. Visit Doing business in California for  | Regarding (2), the CDTFA's emergency tax or                                      |
|       | delays state tax filing for individuals  | more information.  | fee relief is available for business owners and                                  |
|       | and businesses   | What activities might result in a corporation being considered as doing  | feepayers directly affected by disasters declared                                |
|       |  | business in California?  | as state of emergencies over the past three                                      |
|       | PRIOR FTB News release (3/13/20)   | Generally, a corporation will be considered as <u>doing business in</u>  | years, may include extension of tax return                                       |
|       | $\frac{1}{10} \frac{1}{10} \frac$ | <u>California</u> if the corporation has actively engaged in any transaction for   | due dates, relief of penalty and interest, or                                    |
|       |  | the purpose of financial or pecuniary gain or profit. Accordingly, the   | replacement copies of records lost due to  |
|       | PRIOR <u>FTB FAQs</u> (3/17/20):   | corporation's connections to California do not need to be extensive in   | disasters. An extension of up to three months                                    |
|       |  | order for it to be considered as doing business for California franchise   | to file and pay taxes is available in 32 of the                                  |
| L     |  | tax purposes. If the minimum thresholds for sales, property and payroll  | programs administered by the CDTFA   |

| CA payroll taxes - EDD website<br>(3/20)attributed to California are exceeded, a corporation will be considered as<br>doing business in California.<br>For California franchise tax purposes, what is Public Law 86-272?<br>Public Law (PL) 86-272 states that if an out-of-state corporation sells<br>tangible personal property in a jurisdiction and its employees' only<br>activity in that jurisdiction pertains to the solicitation of sales, the out-of-<br>state corporation will not be subject to tax on the income it generates in<br>the jurisdiction. In Wisconsin Dept. of Revenue v. Wm. Wrigley Jr. Co.,<br>(1992) 505 U.S. 214, the United States Supreme Court held that even if<br>an out-of-state corporation of sales, as long as they were de minimis, the out-of-state<br>corporation will continue to not be subject to tax on the income it<br>generates in the jurisdiction. Visit Public Law 86-272 for more<br>information.(including sales and use tax, various fuel<br>taxes, and cigarette and tobacco products<br>taxes, and cigarette and tobacco products<br>taxes) and tax collectorsCalifornia Association of County<br>Treasurers and Tax CollectorsCalifornia Association of County<br>Treasurers and Tax Collectors(including sales and use tax, various fuel<br>taxes, and cigarette and tobacco products<br>taxes) of taxpayers directly affected by<br>Collifornia franchise tax purposes if it has<br>an employee who is currently teleworking in California franchise tax purposes if it has<br>an employee who is currently teleworking in California due to Executive<br>Order No. 33-N-20?(including sales and use tax, various fuel<br>taxes, and cigarette and tobacco products<br>taxes) of taxpayers directly affected by<br>Collifornia franchise tax purposes if it has<br>an employee who is currently teleworking in California due to Executive<br>Order No. 33-N-20?(including sales and use tax, various fuel<br>taxes) of taxes optical and t                           | State Guidance/Date  |                                | Relief Provisions for Coronavirus                  | Other Information                              |
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| San Francisco news release<br>(3/11/20)For Čalifornia franchise tax purposes, what is Public Law 86-272?<br>Public Law (PL) 86-272 states that if an out-of-state corporation sells<br>tangible personal property in a jurisdiction and its employees' only<br>activity in that jurisdiction pertains to the solicitation of sales, the out-of-<br>state corporation will not be subject to tax on the income it generates in<br>the jurisdiction. In Wisconsin Dept. of Revenue v. Wm. Wrigley Jr. Co.,<br>(1992) 505 U.S. 214, the United States Supreme Court held that even if<br>an out-of-state corporation engaged in activities that exceeded the<br>solicitation of sales, as long as they were de minimis, the out-of-state<br>corporation will continue to not be subject to tax on the income it<br>generates in the jurisdiction. Visit Public Law 86-272 for more<br>information.taxes) for taxpayers directly affected by<br>COVID-19 who, as a result, cannot meet<br>their filing and payment deadlines. Affected<br>taxpayers may apply online for relief from<br>paparties and interest and request online a<br>filing extension. Business owners and fee<br>payers who need to obtain copies of CDTFA<br>tax records will be able to receive<br>replacements free of charge.California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurer and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurer and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurere and Tax Collectors:<br>Californ | CA payroll taxes - E |                                |  |  |
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| Sam Prancisco news release<br>(3/11/20)tangible personal property in a jurisdiction and its employees' only<br>activity in that jurisdiction pertains to the solicitation of sales, the out-of-<br>state corporation will not be subject to tax on the income it generates in<br>the jurisdiction. In Wisconsin Dept. of Revenue v. Wm. Wrigley Jr. Co.,<br>(1992) 505 U.S. 214, the United States Supreme Court held that even if<br>an out-of-state corporation engaged in activities that exceeded the<br>solicitation of sales, as long as they were de minimis, the out-of-state<br>corporation will continue to not be subject to tax on the income it<br>generates in the jurisdiction. Visit <u>Public Law 86-272</u> for more<br>information.their filing and payment deadlines. Affected<br>taxpayers may apply online for relief from<br>penalties and interest and request online a<br>filing extension. Business owners and fee<br>payers who need to obtain copies of CDTFA<br>tax records will be able to receive<br>replacements free of charge.California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of CountyWill California treat an out-of-state corporation as exceeding the<br>protections of PL 86-272 for California franchise tax purposes if it has<br>an employee who is currently teleworking in California due to Executive<br>Order No. 33-N-20?their filing and payment deadlines. Affected<br>taxpayers may apply online for relief from<br>penalties and interest and request online a<br>filing extension. Business owners and fee<br>payers who need to obtain copies of CDTFA<br>tax records will be able to receive<br>replacements free of charge.  |                      |                                |  |  |
| (3/11/20)tangible personal property in a jurisdiction and its employees only<br>activity in that jurisdiction pertains to the solicitation of sales, the out-of-<br>state corporation will not be subject to tax on the income it generates in<br>the jurisdiction. In Wisconsin Dept. of Revenue v. Wm. Wrigley Jr. Co.,<br>(1992) 505 U.S. 214, the United States Supreme Court held that even if<br>an out-of-state corporation engaged in activities that exceeded the<br>solicitation of sales, as long as they were de minimis, the out-of-state<br>corporation will continue to not be subject to tax on the income it<br>generates in the jurisdiction. Visit <u>Public Law 86-272</u> for more<br>information.their filing and payment deadlines. Affected<br>taxpayers may apply online for relief from<br>penalties and interest and request online a<br>filing extension. Business owners and fee<br>payers who need to obtain copies of CDTFA<br>tax records will be able to receive<br>replacements free of charge.California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of CountyWill California treat an out-of-state corporation as exceeding the<br>protections of PL 86-272 for California franchise tax purposes if it has<br>an employee who is currently teleworking in California due to Executive<br>Order No. 33-N-20?CDTFA Update: (3/19/20)  | San Francisco news   | release                        | 1  |  |
| Los Angeles County Treasurer and<br>Tax Collector, California: Statement<br>and FAQs From Keith Knox,<br>Treasurer and Tax Collector<br>Regarding COVID-19 and the April<br>10 Property Tax Deadline (3/18/20)activity in that jurisdiction pertains to the solucitation of sales, the out-of-<br>state corporation will not be subject to tax on the income it generates in<br>the jurisdiction. In Wisconsin Dept. of Revenue v. Wm. Wrigley Jr. Co.,<br>(1992) 505 U.S. 214, the United States Supreme Court held that even<br>an out-of-state corporation engaged in activities that exceeded the<br>solicitation of sales, as long as they were de minimis, the out-of-state<br>corporation will continue to not be subject to tax on the income it<br>generates in the jurisdiction. Visit Public Law 86-272 for more<br>information.tax records will be able to receive<br>replacements free of charge.California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of CountyWill California treat an out-of-state corporation as exceeding the<br>protections of PL 86-272 for California franchise tax purposes if it has<br>an employee who is currently teleworking in California due to Executive<br>Order No. 33-N-20?CDTFA interest and request online a<br>filing extension. Business owners and fee<br>payers who need to obtain copies of CDTFA<br>tax records will be able to receive<br>replacements free of charge.  |                      | tangible pe                    |  |  |
| Los Angeles County Treasurer and<br>Tax Collector, California: <u>Statement</u><br>and <u>FAQs</u> From Keith Knox,<br>Treasurer and Tax Collector<br>Regarding COVID-19 and the April<br>10 Property Tax Deadline (3/18/20)<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:   |                      |                                |  |  |
| Tax Collector, California: Statement<br>and FAQs From Keith Knox,<br>Treasurer and Tax Collector<br>Regarding COVID-19 and the April<br>10 Property Tax Deadline (3/18/20)(1992) 505 U.S. 214, the United States Supreme Court held that even if<br>an out-of-state corporation engaged in activities that exceeded the<br>solicitation of sales, as long as they were de minimis, the out-of-state<br>corporation will continue to not be subject to tax on the income it<br>generates in the jurisdiction. Visit Public Law 86-272 for more<br>information.payers who need to obtain copies of CDTFA<br>tax records will be able to receive<br>replacements free of charge.California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of CountyWill California treat an out-of-state corporation as exceeding the<br>protections of PL 86-272 for California franchise tax purposes if it has<br>an employee who is currently teleworking in California due to Executive<br>Order No. 33-N-20?CDTFA is customers and   | Los Angeles Countr   |                                |  |  |
| and FAQs<br>From Keith Knox,<br>Treasurer and Tax Collector<br>Regarding COVID-19 and the April<br>10 Property Tax Deadline (3/18/20)an out-of-state corporation engaged in activities that exceeded the<br>solicitation of sales, as long as they were de minimis, the out-of-state<br>corporation will continue to not be subject to tax on the income it<br>generates in the jurisdiction. Visit Public Law 86-272 for more<br>information.tax records will be able to receive<br>replacements free of charge.California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers            |                      |                                |  |  |
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| Regarding COVID-19 and the April<br>10 Property Tax Deadline (3/18/20)corporation will continue to not be subject to tax on the income it<br>generates in the jurisdiction. Visit Public Law 86-272 for more<br>information.CDTFA Update: (3/19/20)<br>"All California Department of Tax and Fee<br>Administration's (CDTFA) in-person classes<br>across the state have been postponed and will<br>be rescheduled at a later date to ensure the<br>health and safety of CDTFA's customers and  |                      |                                |  |  |
| 10 Property Tax Deadline (3/18/20)generates in the jurisdiction. Visit Public Law 86-272 for more<br>information.CDTFA Update: (3/19/20)<br>"All California Department of Tax and Fee<br>Administration's (CDTFA) in-person classes<br>across the state have been postponed and will<br>be rescheduled at a later date to ensure the<br>health and safety of CDTFA's customers and10 Property Tax Deadline (3/18/20)generates in the jurisdiction. Visit Public Law 86-272 for more<br>information.CDTFA Update: (3/19/20)<br>"All California Department of Tax and Fee<br>Administration's (CDTFA) in-person classes<br>across the state have been postponed and will<br>be rescheduled at a later date to ensure the<br>health and safety of CDTFA's customers and   |                      |                                |  | replacements free of charge.                   |
| California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County   |                      |                                |  | CDTFA Update: (3/19/20)                        |
| California Association of County<br>Treasurers and Tax Collectors:<br>California franchise tax purposes if it has<br>an employee who is currently teleworking in California due to Executive<br>Order No. 33-N-20?   |                      | e e                            |  |  |
| Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:<br>California Association of County<br>Treasurers and Tax Collectors:   | California Associati |                                |  |  |
| California Association of County<br>Traceware and Ten Collectors   |                      |                                |  |  |
| Treasures and Tan Callesters and Difference of CD1FA's customers and   |                      | an employe                     |  | be rescheduled at a later date to ensure the   |
| Interstities and tax conjectors I No. Colifornia will treat the processor of an amplexee who is team members and to support social distancing  |                      | Callastara Urder No. 3         |  |  |
|  |                      | No. Califor                    | rnia will treat the presence of an employee who is | team members and to support social distancing  |
| (CACTTC) issues <u>statement</u> and <u>currently teleworking in California due to the Governor's Executive</u> safety measures as a result of COVID-19."  |                      |                                |  | safety measures as a result of COVID-19."      |
| FAQs regarding April 10 Property       Order as engaging in de minimis activities for purposes of P.L. 86-   |                      |                                |  |  |
| Tax Collection Deadline272 protection." (9/11/20)CALCPA in contact with FTB and our other  | Tax Collection Dead  | dline 272 protec               | <b>tion</b> ." (9/11/20)                           |  |
| State tax agencies and are awaiting more   |                      |                                | (8/5/20)   |  |
| EDD Information Sheet on the FTB FAQ on signatures (8/5/20) specifics.   |                      | lieet on the                   | Sin signatures (8/3/20)                            | specifics.                                     |
| California treatment of payments<br>made to employees under the "Original signatures for paper returns and other documents" https://www.cdtfa.ca.gov/services/covid19.htm  |                      |                                | ignatures for paper returns and other documents    | https://www.cdtfa.ca.gov/services/covid19.htm  |
| made to employees under the  |                      |                                |  |  |
| Section 139 disaster relief<br>will FTB continue to accept other types of signatures on paper returns or <u>California Department of Public Health website</u>   | Section 139 disaster |                                |  | California Department of Public Health website |
| other documents that need to be filed with an original signature?  |                      |                                |  |  |
| Answer: Yes, For paper returns and other documents that must be signed   |                      | Answer: Ye                     |  |  |
| (July 15 – extension of filing and with an original signature by you and/or your tax representative, we will   |                      | of filing and with an original |  |  |
| payment (including first and second not require an original signature through December 31, 2020, except for  |                      | I I C                          |  |  |
| quarter estimated payments, LLC Power of Attorneys (POAs).   |                      | 1000010175                     |  |  |
| taxes and fees, non-wage<br>withholding payments), waive<br>We will accept 2 signature alternative methods for paper returns:  |                      | (v) C will dev                 |  |  |
| interest and regulate for individuals  |                      | fan in diai daala              |  |  |
| incu feturi that provides a copy of the original signature. The  |                      | 111                            |  |  |
| attached document should.  |                      | att                            |  |  |
| (July 31 - Small Businesses Now O Identify what the document signature is for (Example:  | (July 31 - Small Bus | sinesses Now                   |  |  |
| (July 31 - Small Businesses Now<br>Have Until July 31, 2020 to FileCorp XX, 2019 Form 100)OState "Refer to the attachment for a copy of the  |                      |                                |  |  |
| First Quarter Returns, the order original signature" on the signature line   |                      |                                |  |  |
| extends the statute of limitations to<br>Method 2: A paper return with a faxed signature on the  |                      | flimitetiana ta                |  |  |
| file a claim for refund by 60 days to signature page   |                      | nd by 60 days to               |  |  |
| accommodate tax and fee payers.  | accommodate tax an   | nd fee payers.                 | Survice bage                                       |  |

| All businesses will have an extra 60<br>days to file claims for refund from<br>CDTFA or to appeal a CDTFA<br>decision to the Office of Tax<br>Appeals. CDTFA is providing a<br>three-month extension for a tax<br>return or tax payment to any<br>businesses filing a return for less<br>than \$1 million in tax. For the<br>approximate 99.5% of business<br>taxpayers below the \$1 million<br>threshold for their current California<br>sales and use tax obligation, returns<br>for the 1st Quarter 2020 will now be<br>due on July 31, 2020. The same<br>provisions apply to the other tax and<br>fee programs administered by  | <ul> <li>For all other documents, except POAs, filed with us that require an original signature, we will accept documents with photographed or digital copies of required signatures.</li> <li>You can also upload a document with a signature into MyFTB. Please note that only PDF and Excel documents are currently accepted.</li> <li>These temporary procedures do not apply to filing a POA. Follow the procedure on Submit a power of attorney if you need to submit a POA to us." (8/5/20)</li> <li>CA FTB COVID-19 Coronavirus special tax relief and assistance updates (5/12/20)</li> <li>FTB COVID-19 FAQs (5/12/20, 3/30/20 previously updated) <ul> <li>General</li> <li>Filing tax returns and income tax payments</li> <li>COVID-19 Economic impact payments - CARES Act</li> </ul> </li> </ul> |  |
|--|---|--|
| days to file claims for refund from<br>CDTFA or to appeal a CDTFA<br>decision to the Office of Tax<br>Appeals. CDTFA is providing a<br>three-month extension for a tax<br>return or tax payment to any<br>businesses filing a return for less<br>than \$1 million in tax. For the<br>approximate 99.5% of business<br>taxpayers below the \$1 million<br>threshold for their current California<br>sales and use tax obligation, returns<br>for the 1 st Quarter 2020 will now be<br>due on July 31, 2020. The same<br>provisions apply to the other tax and<br>fee programs administered by<br>CDTFA. The BOE tax filing<br>deadline for business personal<br>property statements is extended<br>from May 7, 2020, to May 31, 2020.<br>The FTB extension to July 15<br>applies to the filing of information<br>returns for any person or entity that<br>made reportable transactions during<br>2019. This extension does not apply<br>to the filing of FTB Form 593, for<br>the reporting of <u>real estate</u><br>withholding.<br>For paper returns and other<br>documents that must be signed with<br>an original signature by you and/or | original signature, we will accept documents with photographed or<br>digital copies of required signatures.<br>You can also upload a document with a signature into <u>MyFTB</u> . Please<br>note that only PDF and Excel documents are currently accepted.<br>These temporary procedures do not apply to filing a POA. Follow the<br>procedure on <u>Submit a power of attorney</u> if you need to submit a POA to<br>us." (8/5/20)<br><u>CA FTB COVID-19 Coronavirus special tax relief and assistance</u><br><u>updates</u> (5/12/20)<br>FTB <u>COVID-19 FAQs</u> (5/12/20, 3/30/20 previously updated)<br><u> </u>  |  |
| your tax representative during the<br>postponement period of March 12,<br>2020, through July 15, 2020, <u>we</u><br><u>will not require an original</u><br><u>signature, except for Power of</u>   | for any person or entity that made reportable transactions during 2019.<br>This extension does not apply to the filing of FTB Form 593, for the<br>reporting of <u>real estate withholding</u> "<br>" I will be traveling or living outside of the United States on the   |  |
| Attorneys (POAs). We will accept 2<br>signature alternative methods for<br>paper returns: Method 1: An<br>attached document that must be<br>included with the filed return that<br>provides a copy of the original<br>signature. The attached document<br>should: Identify what the document   | original due date of April 15, 2020, which means my tax return and<br>payment are due June 15, 2020. Do I qualify for the July 15, 2020<br>extension to file and pay taxes for 2019?<br>Answer: Yes. If you file and pay by July 15, 2020, it will be considered<br>timely. If you need more time to file, the automatic extension due date<br>for taxpayers traveling or living outside of the United States as of April<br>15, 2020, remains December 15, 2020"   |  |

| State | Guidance/Date                           | Guidance Relief Provisions for Coronavirus                                      | Other Information |
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|       | signature is for (Example: Corp XX,     | "When will the current year notices and bills be mailed?                        |                   |
|       | 2019 Form 100), State "Refer to the     | FTB routinely holds current tax year notices until we have processed all        |                   |
|       | attachment for a copy of the original   | timely payments. This year, FTB plans to begin releasing Notices of Tax         |                   |
|       | signature" on the signature line;or     | Return Change (NTRC) with balances due and Statements of Tax Due                |                   |
|       | Method 2: A paper return with a         | for the 2019 tax year in August, after the new 7/15/20 due date to file a       |                   |
|       | faxed signature on the signature        | return and pay"   |                   |
|       | page. For all other documents,          |   |                   |
|       | except POAs, filed with us that         | COVID-19 Economic impact payments - CARES Act                                   |                   |
|       | require an original signature, we       | Are the payments that individuals receive from the federal government           |                   |
|       | will accept documents with              | (i.e., \$1,200 [\$2,400 for individuals filing a joint return] and \$500 per    |                   |
|       | photographed or digital copies of       | qualifying child) under the recently enacted federal CARES Act subject          |                   |
|       | required signatures. You can also       | to California income tax?   |                   |
|       | upload a document with a signature      | No, these payments are not subject to California income tax.                    |                   |
|       | into MyFTB. Please note that only       | Is the emergency increase in unemployment compensation benefits (in             |                   |
|       | PDF and Excel documents are             | the amount of \$600 per week) that individuals receive under the recently       |                   |
|       | currently accepted. These               | enacted federal CARES Act subject to California income tax?                     |                   |
|       | temporary procedures do not apply       | No, these payments are not subject to California income tax.                    |                   |
|       | to filing a POA. Follow the             | Are the modifications for net operating losses (NOLs) in the recently           |                   |
|       | procedure on <u>Submit a power of</u>   | enacted federal CARES Act applicable for California income and                  |                   |
|       | <u>attorney</u> if you need to submit a | franchise tax purposes?   |                   |
|       | POA to us. We implemented a             | No, these modifications for NOLs do not apply for California income             |                   |
|       | temporary suspension on a number        | and franchise tax purposes.   |                   |
|       | of collection activities within our     | Does California conform to the federal early withdrawal penalty waivers         |                   |
|       | personal income tax, business entity    | for distributions from qualified retirement accounts under the recently         |                   |
|       | tax, and nontax debt (court-ordered     | enacted federal CARES Act?  |                   |
|       | debt and vehicle registration           | Yes, the federal early withdrawal penalty waivers for distributions from        |                   |
|       | collection) programs through July       | qualified retirement accounts under the federal CARES Act also applies          |                   |
|       | 15, 2020: Wage attachments, bank        | for California income tax purposes"   |                   |
|       | levies, liens, and field agent          | ······································  |                   |
|       | calls/visits are suspended;             | "Collection Actions   |                   |
|       | Suspension of business entities with    | Have you delayed any collection activities?                                     |                   |
|       | the Secretary of State (SOS) are        | Similar to the IRS, we implemented a temporary suspension on a                  |                   |
|       | delayed; The <u>Top 500 Delinquent</u>  | number of collection activities within our personal income tax, business        |                   |
|       | Taxpayers List is delayed               | entity tax, and nontax debt (court-ordered debt and vehicle registration        |                   |
|       | An extension has been granted to        | collection) programs through July 15, 2020:                                     |                   |
|       | taxpayers whose financial hardship      | • Wage attachments, bank levies, liens, and field agent calls/visits            |                   |
|       | was scheduled to expire. We've          | are suspended   |                   |
|       | suspended Requests, Demands, and        | <ul> <li>Suspension of business entities with the Secretary of State</li> </ul> |                   |
|       | related Notices of Proposed             | (SOS) are delayed   |                   |
|       | Assessment for prior year returns       | • The <u>Top 500 Delinquent Taxpayers List</u> is delayed                       |                   |
|       | until July 15. In cases where an        | <ul> <li>An extension has been granted to taxpayers whose financial</li> </ul>  |                   |
|       | applicable statute of limitations       | hardship was scheduled to expire"   |                   |
|       | expires during this period, we will     | nardship was schedured to expire  |                   |
|       | consider a claim for refund timely if   |   |                   |
|       |   |   | 1                 |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus   | Other Information |
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|       | filed on or before July 15,  | We've suspended Requests, Demands, and related Notices of  |                   |
|       | 2020. This extension applies to a  | Proposed Assessment for prior year returns until July 15"  |                   |
|       | letter claim or an amended return  |  |                   |
|       | claiming an overpayment of tax.  | "In cases where an applicable statute of limitations expires during this   |                   |
|       | Per FTB, COVID-19 CARES Act -  | period, we will consider a claim for refund timely if filed on or before   |                   |
|       | The CARES Act economic impact  | July 15, 2020. This extension applies to a letter claim or an amended  |                   |
|       | payments from the federal  | return claiming an overpayment of tax"   |                   |
|       | government are not subject to  |  |                   |
|       | California income tax.   | "Original signatures for paper returns and other documents   |                   |
|       | The CARES Act emergency  | Scenario: You need to send us your paper return or other documents that  |                   |
|       | increase in unemployment   | need to be filed with original signatures. During the postponement   |                   |
|       | compensation benefits (in the  | period of March 12, 2020 through July 15, 2020, it may be difficult to   |                   |
|       | amount of \$600 per week) that   | obtain original signatures. Will FTB accept other types of signatures  |                   |
|       | individuals receive are not subject to   | during the postponement period?  |                   |
|       | California income tax.   | Answer: Yes. For paper returns and other documents that must be signed   |                   |
|       | The CARES Act modifications for  | with an original signature by you and/or your tax representative during  |                   |
|       | NOLs do not apply for California   | the postponement period of March 12, 2020, through July 15, 2020, we   |                   |
|       | income and franchise tax purposes.   | will not require an original signature, except for Power of Attorneys  |                   |
|       | The federal early withdrawal   | (POAs).  |                   |
|       | penalty waivers for distributions  | We will accept 2 signature alternative methods for paper returns:  |                   |
|       | from qualified retirement accounts   | • Method 1: An attached document that must be included with the  |                   |
|       | under the federal CARES Act also   | filed return that provides a copy of the original signature. The   |                   |
|       | applies for California income tax  | attached document should:  |                   |
|       | purposes. <u>California will not treat</u>   | • Identify what the document signature is for (Example:  |                   |
|       | an out-of-state corporation whose  | Corp XX, 2019 Form 100)  |                   |
|       | only connection to California is the   | • State "Refer to the attachment for a copy of the   |                   |
|       | presence of an employee who is   | original signature" on the signature line  |                   |
|       | currently teleworking in California  | • Method 2: A paper return with a faxed signature on the   |                   |
|       | due to Executive Order N-33-20 as<br>being actively engaged in a   | signature page   |                   |
|       | transaction for the purposes of  | For all other documents, except POAs, filed with us that require an  |                   |
|       | financial or pecuniary gain or profit.   | original signature, we will accept documents with photographed or  |                   |
|       | Also, California will not include the  | digital copies of required signatures.   |                   |
|       | compensation attributable to an  | You can also upload a document with a signature into <u>MyFTB</u> . Please note that only PDF and Excel documents are currently accepted.  |                   |
|       | employee who is currently  | These temporary procedures do not apply to filing a POA. Follow the  |                   |
|       | teleworking due to Executive Order   | procedure on <u>Submit a power of attorney</u> if you need to submit a POA to  |                   |
|       | N-33-20 in the minimum payroll   | us."   |                   |
|       |  | 40.  |                   |
|       |  | CA BOE COVID-19 Impact on Property Taxes FAOs (5/12/20)  |                   |
|       |  | $\frac{2}{2} \frac{2}{2} \frac{2}{2} \frac{2}{2} \frac{2}{2} \frac{1}{2} \frac{1}$ |                   |
|       |  | CA BOE News Release on Extension Of Time To File Personal Property   |                   |
|       |  |  |                   |
|       | due to the Governor's Executive  |  |                   |
|       |  |  |                   |
|       | threshold set forth in California<br>Revenue & Taxation Code section<br>23101(b)(2)(4). California will treat<br>the presence of an employee who is<br>currently teleworking in California | CA <u>BOE COVID-19 Impact on Property Taxes FAQs</u> (5/12/20)<br>CA BOE News Release on <u>Extension 0f Time To File Personal Property</u><br><u>Statements To May 31, 2020 Before Penalty Applies</u> (5/7/20)   |                   |

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|-------|-------------------------------------|---|---------------------|-------------------|
|       | activities for purposes of P.L. 86- | Pursuant to Executive Order N-61-20 issued by California  |                     |                   |
|       | 272 protection.)                    | Newsom, the tax filing deadline for business personal   |                     |                   |
|       |                                     | statements is extended from May 7, 2020, to May 31, 2   |                     |                   |
|       |                                     | deadline extension suspends the 10% penalty that would  | L L                 |                   |
|       |                                     | a taxpayer for late filings. Taxpayers impacted by the s<br>due to COVID-19 will get more time to file their stater |                     |                   |
|       |                                     | local county assessors.   | ments with then     |                   |
|       |                                     | Guidance to County Assessors  |                     |                   |
|       |                                     | The State Board of Equalization (BOE) has issued guid   | dance to county     |                   |
|       |                                     | assessors regarding the deadline extension and the susp   |                     |                   |
|       |                                     | penalties. The BOE has also clarified that since May 3  |                     |                   |
|       |                                     | Sunday, a property statement that is mailed and postma  |                     |                   |
|       |                                     | business day, which is Monday, June 1, 2020, will be obeen timely filed. This extension applies to all County       |                     |                   |
|       |                                     | state of California. (5/7/20)   | rissessors in the   |                   |
|       |                                     |   |                     |                   |
|       |                                     | CA FTB – COVID-19 – Extensions to File and Pay pa   | <u>ge</u> (5/12/20) |                   |
|       |                                     | <u>Calendar year filers</u>   |                     |                   |
|       |                                     | • Fiscal year filers  |                     |                   |
|       |                                     | <ul> <li><u>Estimated tax payments due dates</u></li> <li><u>Real Estate Withholding</u></li> </ul>                 |                     |                   |
|       |                                     | <ul> <li><u>Real Estate Withholding</u></li> <li><u>Nonresident/Nonwage Withholding *</u></li> </ul>                |                     |                   |
|       |                                     | Foreign Partner or Member Withholding   |                     |                   |
|       |                                     | Calendar year filers  |                     |                   |
|       |                                     |   | COVID-19 due dat    |                   |
|       |                                     |   | to file and pay     |                   |
|       |                                     | Personal  | July 15, 2020       |                   |
|       |                                     | Partnership   | July 15, 2020       |                   |
|       |                                     | LLC, taxed as a partnership   | July 15, 2020       |                   |
|       |                                     | Annual tax payment for 2020   | July 15, 2020       |                   |
|       |                                     | Estimated annual fee payment for 2020   | July 15, 2020       |                   |
|       |                                     | LLC, taxed as a corporation   | July 15, 2020       |                   |
|       |                                     | Single-member LLC owned by an S Corporation,  | July 15, 2020       |                   |
|       |                                     | partnership, or a LLC, taxed as a partnership   |                     |                   |
|       |                                     |   | July 15, 2020       |                   |
|       |                                     |   | July 15, 2020       |                   |
|       |                                     |   | July 15, 2020       |                   |
|       |                                     | * *   | July 15, 2020       |                   |
|       |                                     |   | July 15, 2020       |                   |
|       |                                     |   | July 15, 2020       |                   |
|       |                                     | LP  | July 15, 2020       |                   |

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|-------|---------------|---|---|-------------------|--------------------|
|       |               | LLP   | July 15, 2020   | March 16, 2020    | October 15, 2020   |
|       |               | C Corporation   | July 15, 2020   | April 15, 2020    | November 16, 2020  |
|       |               | S Corporation   | July 15, 2020   | March 16, 2020    | September 15, 2020 |
|       |               | Exempt Organization - Form 199  | July 15, 2020   | May 15, 2020      | November 16, 2020  |
|       |               | Exempt Organization - Form 109  | July 15, 2020   | April 15, 2020    | November 16, 2020  |
|       |               |   |   |                   |                    |
|       |               | <u>CDTFA alerts</u> - COVID-19 Update: Most small bus<br>July 31, 2020 to file first quarter returns. <u>Updates for</u><br>affected by COVID-19.   |   |                   |                    |
|       |               | "COVID-19 State of Emergency  |   |                   |                    |
|       |               | Relief & Extensions for Filing Returns         Video Update: Additional Relief for Business Tar         Effective March 30, 2020 all taxpayers who file a red         Million dollars will have an additional 3 months to the         between now and July 31, 2020.         If you qualify for this extension it is automatic and y apply.         Review New Due Dates         If your tax liability of \$1 million or more, you may extension if you are unable to file and pay timely. Tevaluated on a case-by-case basis and taxpayers wil extension has been approved or denied. Please follo below:         How to Request for an Extension to File Your Red Extensions for Filing a Claim for Refund or Tax Ap The Executive Order issued on March 30, 2020, pro- | eturn less than \$1<br>file their return,<br>you do not need to<br>still request an<br>'hese requests will be<br>1 be notified if their<br>w the directions<br><u>eturn or Prepayment</u><br>opeal<br>ovides a 60-day |                   |                    |
|       |               | extension for taxpayers to file a claim for refund for  |   |                   |                    |
|       |               | otherwise be filed by July 31, 2020. The Executive  |   |                   |                    |
|       |               | through July 31, 2020, a 60-day extension for reque with the Office of Tax Appeals.   | esting a tax appear   |                   |                    |
|       |               | Small Business Relief Payment Plans for Sales and   | Use Tax   |                   |                    |
|       |               | Effective April 2, 2020, small business taxpayers, th   | hose with less than \$5   |                   |                    |
|       |               | million in taxable annual sales, can take advantage   |   |                   |                    |
|       |               | interest-free, <u>payment plan</u> for up to \$50,000 of sale liability only.   |   |                   |                    |
|       |               | Payment plan requests can be made through our onl   | line services system  |                   |                    |
|       |               | in the coming months. Please <u>fill out this form</u> and  |   |                   |                    |
|       |               | when the system becomes available. Alternatively,   | you may contact our   |                   |                    |

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|       |               | customer service center at 1-800-400-7115 (CRS:711) if you are   |                   |
|       |               | interested in being notified.  |                   |
|       |               | Payment Plan FAQ   |                   |
|       |               |  |                   |
|       |               | Field Office & Public Counter FAQs"  |                   |
|       |               | According to a member $(5/1/20)$ :   |                   |
|       |               | "California does not conform to some of the other changes made by the  |                   |
|       |               | CARES Act, including those related to:   |                   |
|       |               | <ul> <li>Loan forgiveness related to the Paycheck Protection program</li> </ul>  |                   |
|       |               | 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)"   |                   |
|       |               |  |                   |
|       |               | California has extended the due dates for both the 1 <sup>st</sup> and 2 <sup>nd</sup> quarter   |                   |
|       |               | estimated payments to July 15.   |                   |
|       |               | CFTA website (4/14/20)   |                   |
|       |               |  |                   |
|       |               | 4/02/20: Governor announces availability of 12 month payment plans for   |                   |
|       |               | small businesses. Learn more.  |                   |
|       |               |  |                   |
|       |               | 3/30/20: Most <u>small businesses</u> now have until July 31, 2020 to file first   |                   |
|       |               | quarter returns. <u>Find out more.</u>   |                   |
|       |               | <ul> <li><u>Executive Order – Medical Supplies</u></li> <li><u>CDTFA Offers Immediate Interest-Free Payment Plans</u></li> </ul>               |                   |
|       |               | <ul> <li><u>CDTFA Offers infinediate interest-pree Payment Plans</u></li> <li>Governor Newsom Grants Additional Relief for Business</li> </ul> |                   |
|       |               | Taxpayers  |                   |
|       |               | <u>CDTFA Temporarily Closes Public Counters in Field Offices</u>   |                   |
|       |               |  |                   |
|       |               | CFTA News Release on additional relief for business taxpayers  |                   |
|       |               | (3/31/20)  |                   |
|       |               | "Governor Newsom Grants Additional Relief for Business   |                   |
|       |               | Taxpayers  |                   |
|       |               | Small Businesses Now Have Until July 31, 2020 to File First Quarter  |                   |
|       |               | <i>Returns</i><br>In accordance with the Executive Order issued by Governor Newsom   |                   |
|       |               | last night to expand tax relief for small business taxpayers, the California   |                   |
|       |               | Department of Tax and Fee Administration (CDTFA) announced today   |                   |
|       |               | that all small businesses will have an additional three months to file   |                   |
| L     |               | that an small businesses with have an additional three months to file  |                   |

|  |   | Other Information |
|--|---|-------------------|
|  | returns and pay taxes administered by the department. Additionally, all   |                   |
|  | businesses will have an extra 60 days to file claims for refund from  |                   |
|  | CDTFA or to appeal a CDTFA decision to the Office of Tax  |                   |
|  | Appeals.  |                   |
|  | CDTFA is providing a three-month extension for a tax return or tax  |                   |
|  | payment to any businesses filing a return for less than \$1 million in  |                   |
|  | tax. For the approximate 99.5% of business taxpayers below the \$1  |                   |
|  | million threshold for their current California sales and use tax  |                   |
|  | obligation, returns for the 1st Quarter 2020 will now be due on July  |                   |
|  | 31, 2020. The same provisions apply to the other tax and fee  |                   |
|  | programs administered by CDTFA. Qualifying taxpayers are not  |                   |
|  | required to file a request for extension or request relief from penalty or  |                   |
|  | interest. This automatic extension will remain in effect through the  |                   |
|  | reporting of taxes and fees due on or before July 31, 2020.   |                   |
|  | "This expands on the relief previously granted to small businesses,   |                   |
|  | giving them an extra 90 days to file and pay any business taxes and   |                   |
|  | fees administered by CDTFA without incurring any penalties or   |                   |
|  | interest," said Director Nick Maduros. "By including the \$1 million  |                   |
|  | threshold, we're able to offer much-needed relief to small businesses   |                   |
|  | across the state while still maintaining the integrity of our local finance   |                   |
|  | system. Approximately 55% of the sales and use tax collected goes back  |                   |
|  | to our cities and counties, which count on this revenue to provide  |                   |
|  | essential public services."   |                   |
|  | In addition to the three-month extension of time to file and pay taxes, the   |                   |
|  | Executive Order issued by Governor Newsom last night also <b>provides</b>   |                   |
|  | business taxpayers with additional time to file claims for refund and   |                   |
|  | appeals to the Office of Tax Appeals. Taxpayers looking to make<br>refund claims with CDTFA during this period will have an |                   |
|  | additional 60 days to file. Similarly, taxpayers seeking an appeal of a   |                   |
|  | CDTFA tax determination to the Office of Tax Appeals will have 60   |                   |
|  | additional days to file the appropriate request.  |                   |
|  | Additional information on the <u>relief offered</u> <u>California's COVID-19</u>  |                   |
|  | efforts"  |                   |
|  | Governor Press Release on Expanded Small Business Relief  |                   |
|  | (3/30/20)   |                   |
|  | (5.56/20)   |                   |
|  | "Governor Newsom Signs Executive Order Providing Relief to  |                   |
|  | California Small Businesses   |                   |
|  |   |                   |
|  | Order provides 90-day extension in state and local taxes, including sales   |                   |
|  | tax   |                   |
|  | Order extends licensing deadlines and requirements for a number of  |                   |
|  | industries  |                   |

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|       |               | Today, Governor Gavin Newsom signed an <b>executive order that will</b><br><b>provide tax, regulatory and licensing extensions for businesses.</b><br><b>The executive order allows the California Department of Tax and</b><br><b>Fee Administration (CDTFA) to offer a 90-day extension for tax</b><br><b>returns and tax payments for all businesses filing a return for less</b><br><b>than \$1 million in taxes. That means small businesses will have until</b><br><b>the end of July to file their first-quarter returns.</b><br>Additionally, <b>the order extends the statute of limitations to file a</b> |                   |
|       |               | <ul> <li>claim for refund by 60 days to accommodate tax and fee payers.</li> <li> Additionally, the Department of Consumer Affairs will waive continuing education requirements for several professions, also for the next 60 days</li> </ul>   |                   |
|       |               | A copy of the <u>Governor's executive order</u> N-40-20 can be found <u>here</u> ,<br>and the text of the order can be found <u>here</u> .  |                   |
|       |               | For the latest on the state's COVID-19 response, visit <u>covid19.ca.gov.</u> "<br><u>FTB COVID-19 FAQs</u> (3/30/20 updated)   |                   |
|       |               | (updated 3/30/20)   |                   |
|       |               | CA State Treasurer <u>News Release</u> (3/23/20)  |                   |
|       |               | "California State Treasurer Fiona Ma Provides Valuable New<br>Information on Tax Relief and Food Access   |                   |
|       |               | View the tax relief list <u>here</u> , the food list <u>here</u> , and the small business list <u>here</u> .<br>The tax list provides the latest news on changes in regulations and deadlines and phone numbers and links to relevant agencies"   |                   |
|       |               | FTB Press Release (3/18/20)   |                   |
|       |               | California has pushed its tax filing and payment <u>deadline to July 15</u> , waive interest and late filing and late payment penalties.  |                   |
|       |               | "The Franchise Tax Board (FTB) today announced updated special tax<br>relief for all California taxpayers due to the COVID-19 pandemic.   |                   |
|       |               | FTB is postponing until July 15 the filing and payment deadlines for all individuals and business entities for:   |                   |

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|       |               | <ul> <li>2019 tax returns</li> <li>2019 tax return payments</li> <li>2020 1st and 2nd quarter estimate payments</li> <li>2020 LLC taxes and fees</li> <li>2020 Non-wage withholding payments</li> <li>"We are further extending tax filing deadlines for all Californians to July 15"</li> </ul>   |                   |
|       |               | To give taxpayers a deadline consistent with that of the Internal<br>Revenue Service (IRS) without the federal dollar limitations, FTB is<br>following the federal relief described in <u>Notice 2020-17</u> . Since<br>California conforms to the underlying code sections that grant tax<br>postponements for emergencies, FTB is extending the relief to all<br>California taxpayers. Taxpayers do not need to claim any special<br>treatment or call FTB to qualify for this relief. |                   |
|       |               | In line with <u>Governor Newsom's March 12 Executive Order</u> , FTB<br>previously extended the due dates for filing and payment last week for<br>affected taxpayers until June 15, with the qualification that the deadlines<br>may be extended further if the IRS grants a longer relief period, as it did<br>yesterday. <b>This announcement supersedes last week's announcement</b> .  |                   |
|       |               | For more details regarding FTB COVID-19 tax relief, please see our website at ftb.ca.gov and search COVID-19.<br>If possible, taxpayers should continue to file tax returns on time to get their refunds timely, including claiming the Earned Income Tax Credit and Young Child Tax Credit. During this public health emergency, FTB continues to process tax returns, issue refunds, and provide phone and live chat service to taxpayers needing assistance."                         |                   |
|       |               | PRIOR <u>FTB News Release</u> (3/13/2020)<br>PRIOR <u>FTB FAQs</u> (3/17/20)<br>Governor <u>Press Release</u> (3/12/20) delays state tax filing by 60 days for<br>individuals and businesses   |                   |
|       |               | "Governor Newsom Issues New Executive Order Further Enhancing<br>State and Local Government's Ability to Respond to COVID-19<br>Pandemic (3/12/20)   |                   |
|       |               | The Governor's order:<br>Waives the one-week waiting period for people who are unemployed<br>and/or disabled as a result of COVID-19;  |                   |

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|       |               | <b>Delays the deadline for state tax filing by 60 days for individuals and businesses unable to file on time based on compliance with public health requirements related to COVID-19 filings;</b> The full executive order can be found <u>here</u> .   |                   |
|       |               | EDD Information Sheet on the California treatment of payments made to employees under the Section 139 disaster relief   |                   |
|       |               | CA payroll taxes (March 2020 EDD website) – "Employers statewide<br>directly affected by the new coronavirus (COVID-19) <b>may request up</b><br>to a 60-day extension of time from the EDD to file their state payroll<br>reports and/or deposit payroll taxes without penalty or interest.<br>This extension may be granted under Section 1111.5 of the California<br>Unemployment Insurance Code (CUIC). A written request for extension<br>must be received within 60 days from the original delinquent date of the<br>payment or return."  |                   |
|       |               | San Francisco Mayor <u>announced</u> that small businesses may be able to<br>defer some business taxes: <b>Defer "Business Taxes for Small<br/>Businesses</b><br>In order to provide immediate cash-flow assistance to small businesses,<br>Mayor Breed will be working with Treasurer Cisneros to notify small<br>businesses that the next round of quarterly businesses taxes can be<br>deferred. Businesses are required to pre-pay their first quarter business<br>taxes for current tax year by April 30th. This announcement will allow<br>businesses to not pre-pay, deferring payment due to February 2021. No<br>interest payments, fees, or fines will accrue as a result of the deferral.<br>This benefit will be offered to business with up to \$10 million in gross<br>receipts, benefiting approximately 8,050 businesses with an average<br>\$5,400 tax payment deferral each." |                   |
|       |               | The San Francisco deadline for prepayment of first quarter tax filings for<br>businesses with up to \$10 million in gross receipts would be delayed<br>from April to next February 2021. The move would help more than<br>8,000 businesses with an average \$5,400 tax payment. San Francisco<br>business license fees will be also deferred for three months.<br>Los Angeles County Treasurer and Tax Collector, California: <u>Statement</u><br>and <u>FAQs</u> From Keith Knox, Treasurer and Tax Collector Regarding<br>COVID-19 and the April 10 Property Tax Deadline (3/18/20)<br>California Association of County Treasurers and Tax Collectors:<br>California Association of County Treasurers and Tax Collectors<br>(CACTTC) issues <u>statement</u> and FAQs regarding April 10 Property Tax<br>Collection Deadline  |                   |

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|       | CO DOR Announcement on April   | CO DOR Release on Nonresident Disaster Relief Worker  | CO DOR COVID-19 Updates (4/6/20)   |
|       | 2020 Sales Tax Deadline Extension  | Exemption/Subtraction   | ***We encourage you to frequently check this   |
|       | (4/7/20)   |   | page for updates, as our response to COVID-  |
|       |  | Disaster Relief Work  | 19 is evolving.***   |
|       | <u>CO DOR Income Tax Deadlines</u><br>Website (4/6/20)                     | Disaster relief work includes repairing, renovating, installing, building, or rendering services that relate to infrastructure that has been damaged, |  |
| · ·   | <u>website</u> (4/0/20)  | impaired, or destroyed by a declared state disaster emergency or  | Colorado Department of Revenue - In-Person   |
|       | CO DOR COVID-19 Updates  | providing emergency medical, firefighting, law enforcement, hazardous   | Services Suspended   |
|       | (4/6/20)   | material, search and rescue, or other emergency service related to a state  | We are open for business online and by phone.  |
| -     |  | declared disaster emergency. The Governor has declared a disaster   | Please try to use one of the alternative <u>contact</u>                                  |
|       | Covernor Executive Order 2020  | emergency due to the presence of COVID-19 in Colorado.  | <u>methods</u> listed below.<br>Operations Modifications                                 |
|       | Governor <u>Executive Order 2020-</u><br>010 extending income tax payment  | Exemption   | Tax Service Centers are closed for one month.  |
|       | deadlines (3/20/20)  | In the event any nonresidents perform disaster-related work in Colorado   | Please review the <u>Available Services</u> section                                      |
|       | deadmiles (5/26/20)  | during a declared state disaster emergency, their wages for such work   | below for more detailed information.   |
|       | Vail, Colorado: <u>A Message from</u>                                      | would be exempt from Colorado taxation. The exemption would likely  | Changes to Tax Deadlines and Requirements  |
|       | the Mayor - deferring Town of Vail   | be achieved in most cases without the nonresident emergency worker  | Income Tax Deadlines   |
|       | sales tax payments for a "period of  | having to file a Colorado income tax return.<br>Employers should not withhold Colorado income tax from any wages                                      | The income tax payment deadline has been   |
|       | time" (3/18/20)  | paid to any nonresident for disaster-related work. The wage withholding   | extended for all Colorado taxpayers by 90  |
|       |  | exemption <i>does not apply</i> to any Colorado resident employees. More  | days until July 15, 2020. All income tax   |
|       | (July 15 – payment and filing  | information can be found in the <u>Wage Withholding Guide</u> .   | returns that were required to be filed by  |
|       | deadline for all Colorado taxpayers  | Subtraction   | April 15, 2020 are granted a six-month   |
|       | state income taxes and estimated   | Nonresidents who perform disaster-related work during a declared state  | extension, and are due on or before October  |
|       | taxes is extended by 90 days until   | disaster emergency should not file a Colorado income tax return unless  | 15, 2020. <u>Click here for more information.</u><br>Sales Tax Deadlines                 |
|       | July 15, 2020 – and automatic 6  | (1) they have other Colorado-source income or (2) Colorado income tax   | Colorado retailers that are required to file a   |
|       | months extension to file until   | was withheld (erroneously) from their wages for the disaster-related  | sales tax return and remit sales tax on April  |
|       | October 15, 2020. Interest from the  | work.   | 20, 2020 may extend their filing and   |
|       | due date of the payment until July   | If Colorado income tax was withheld for the disaster-related work during  | remittance deadline to May 20, 2020. This is   |
|       | 15, 2020 is waived. All income tax   | a declared state disaster emergency, the nonresident worker should enter  | a one-time extension of the April 20, 2020   |
|       | returns that were required to be filed<br>by April 15, 2020 are granted an | the amount of income (compensation earned) while working in Colorado<br>on line 15 of the Subtraction from Income Schedule (DR 0104AD). This          | filing and remittance deadline for state and   |
|       | automatic six-month extension, and   | schedule should be included with the Nonresident Tax Calculation  | state-administered sales taxes. The extension  |
|       | the filing is due on or before   | Schedule (DR 0104PN) and the Individual Income Tax Return (DR   | does not apply to <u>self-collecting home-</u>   |
|       | October 15, 2020.  | 0104) when submitting a return. Forms can be printed/downloaded from  | rule jurisdictions. The Department will  |
|       | In addition, the deadline for  | the Individual Income Tax Forms web page. Nonresidents can also file  | waive penalties and interest that may accrue   |
|       | estimated payments has also been   | online using an Accepted Third Party Software.  | retailers that file their return and remit the   |
|       | extended for the 2020 tax year. The  | This subtraction is only available to nonresident individuals. If you   | full amount of state and state-administered  |
|       | penalties for estimated payments are                                       | are a resident of Colorado, you are not eligible for this subtraction."   | sales tax due April 20, 2020 on or before May 20, 2020. Click here for more information. |
|       | also waived until July 15, 2020.   |   | International Fuel Tax Agreement (IFTA)  |
|       | This extension and these waivers do  | CO DOR Announcement on April 2020 Sales Tax Deadline Extension  |  |
|       | not apply to payments due pursuant   | (4/7/20)  | The Colorado Department of Revenue (CDOR)  |
|       | to a notice of deficiency, notice of final determination, demand for       | "Emergency Rule Adoption  | is providing tax relief in the form of a   |
|       | payment, installment agreement,  | On April 7, 2020, the Colorado Department of Revenue, Division of   | temporary suspension of the requirements   |
|       | payment, instanment agreement,   | Taxation, adopted a temporary emergency rule to comply with Executive   | associated with the International Fuel Tax   |

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|       | closing agreement, or other            | Order D 2020 023, which extends the filing and remittance deadline for            | Agreement (IFTA) for any motor vehicle                  |
|       | agreement or requirement to pay.       | certain sales taxes. Executive Order D 2020 023 specifically directs the          | engaged in interstate disaster relief efforts as        |
|       | The relief does not apply to other     | Department to promulgate and issue emergency rules to extend the April            | part of the COVID-19 relief effort until June 30,       |
|       | returns, filings, or payments          | 20, 2020 filing and remittance deadline to May 20, 2020. Furthermore,             | 2020. Review the <u>Temporary Suspension of</u>         |
|       | required to be made, including, but    | the April 20th due date will pass before permanent rules could be                 | IFTA Requirements section below for more                |
|       | not limited to, withholding tax.)      | promulgated. Thus, emergency rules are necessary.                                 | information.  |
|       |  |   | Resources for Businesses & Tax Professionals            |
|       | (Colorado retailers that are required  | The emergency rule, as well as the statement of emergency justification           | Tax Professionals                                       |
|       | to file a sales tax return and remit   | and adoption, can be accessed using the hyperlink below. The                      | Small Businesses  |
|       | sales tax on April 20, 2020 may        | emergency rule will be published in the Colorado Register on May 10,              | • Tax Due Date Schedule Matrix                          |
|       | extend their filing and remittance     | 2020  | COVID-19 Public Health Updates                          |
|       | deadline to May 20, 2020. This is a    |   | The Colorado Department of Public Health and            |
|       | one-time extension of the April 20,    | • <u>Emergency Rule</u> 39-26-105–5   | Environment (CDPHE) has been working hard               |
| l     | 2020 filing and remittance deadline    |   | to detect and contain COVID-19, and has been            |
| l     | for state and state-administered       | The Department welcomes any comments you may have on the                          | partnering with federal and local health                |
|       | sales taxes. The extension does not    | emergency rules. Comments can be submitted to                                     | departments. For the latest health                      |
|       | apply to self-collecting home-         | dor taxrules@state.co.us. The Department is considering whether to                | information visit the CDPHE website.                    |
|       | rule jurisdictions. The Department     | undertake permanent rulemaking to make the temporary emergency                    |   |
|       | will waive penalties and interest that | rules permanent. The Department will solicit additional input from                |   |
|       | may accrue retailers that file their   | stakeholders and will consider any comments submitted prior to                    | How to Call Us or Visit Us Online                       |
|       | return and remit the full amount of    | proposing permanent rulemaking." (4/7/20)   | Visit Our Website                                       |
|       | state and state-administered sales     |   | <u>Colorado.gov/Tax</u> is the best place to start when |
|       | tax due April 20, 2020 on or before    | CO DOR Income Tax Deadlines Website (4/6/20)                                      | looking for general information. We have been           |
|       | May 20, 2020.)                         |   | making many improvements to the website and             |
|       |  | "Income Tax Deadlines   | add new content regularly. You can access               |
|       | (Coordinate with local governments     | 2019 Income Tax Deadline Extension  | forms, how-to videos, guides for various tax            |
|       | to extend tax payment deadlines for    | The Colorado Department of Revenue has adopted emergency rules to                 | types/topics and many more informational                |
|       | property, sales and use taxes and      | change the due date for certain income tax payments to July 15, 2020.             | resources. You can also sign up to receive              |
|       | take whatever action they need to let  | The rules and the governor's executive order are specific to income tax           | regular email updates for various tax types and         |
|       | them waive penalties and fees.)        | payments that would otherwise have been due April 15, 2020. The                   | topics.   |
|       |  | executive order and the emergency rules generally do not affect or apply          | Also, many tax filing and account management            |
|       | (May 20 - extends the filing and       | to fiscal years that have other tax due dates. These rules apply to:              | tasks can be done by using <u>Revenue Online</u> . By   |
|       | remittance deadline for certain sales  | <ul> <li>Income tax payments otherwise due April 15, 2020 for tax year</li> </ul> | filing and managing your tax account online,            |
|       | taxes from the April 20, 2020 filing   | 2019  | you will not need to visit an office to pick up         |
|       | and remittance deadline to May 20,     | <ul> <li>Any estimated income tax payment that would otherwise be due</li> </ul>  | paper forms. Click here to see what you can do          |
|       | 2020.)                                 | between April 15, 2020 and June 15, 2020.   | using Revenue Online.                                   |
|       |  | No penalty or interest will be due for any payment covered by these               |   |
|       |  | rules that is made by July 15, 2020. Additionally, under existing income          | CO DOR COVID-19 Response webpage                        |
|       |  | tax rules, all income tax returns that were required to be filed by April         | (3/24/20)   |
|       |  | 15, 2020 are granted an automatic six-month extension, and are due on             |   |
|       |  | or before October 15, 2020.   | "Income Tax Deadline Extension                          |
|       |  | The relief provided by these emergency rules is similar to the relief             | Governor Jared Polis has extended the income            |
|       |  | granted by the Internal Revenue Service (IRS) with IRS Notice 2020-               | tax payment deadline for all Colorado                   |
|       |  | 18. For more information, review Executive Order # D 2020-010 on                  | taxpayers by 90 days until July 15, 2020.               |

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|       |               | the Governor's Office website and visit the CDOR COVID-19 Updates  | Interest from the due date of the payment  |
|       |               | web page.  | until July 15, 2020 is waived. All income tax  |
|       |               |  | returns that were required to be filed by  |
|       |               | Please note that the extensions and waivers granted by this notice apply                                 | April 15, 2020 are granted an automatic six-   |
|       |               | only to the payments and returns described above. They do not apply to                                   | month extension, and are due on or before  |
|       |               | other returns, filings, or payments required to be made, including, but                                  | October 15, 2020.  |
|       |               | not limited to, withholding tax required to be paid under sections 39-22-                                | In addition, the <b>deadline for estimated</b>   |
|       |               | 604 and 39-22-604.5, C.R.S. No extension has been granted for any  | payments has also been extended for the  |
|       |               | payments due pursuant to a notice of deficiency, notice of final   | 2020 tax year. The penalties for estimated   |
|       |               | determination, demand for payment, installment agreement, closing  | payments are also waived until July 15, 2020.  |
|       |               | agreement, or other agreement or requirement to pay.   | This extension and these waivers do not  |
|       |               | Scheduled Direct Debit Payments  | apply to payments due pursuant to a notice   |
|       |               | The extension above does not automatically change income tax   | of deficiency, notice of final determination,  |
|       |               | payments already scheduled to draft on or before April 15th, 2020.                                       | demand for payment, installment agreement,   |
|       |               | Coloradans wishing to cancel their currently scheduled direct debit                                      | closing agreement, or other agreement or   |
|       |               | payments in order to take advantage of the deadline extension can do so                                  | requirement to pay.  |
|       |               | by emailing the Colorado Department of Revenue at  | This is similar to the Internal Revenue Service  |
|       |               | DOR_TaxpayerService@state.co.us. For expedited processing,   | (IRS) extension, but applies to any income tax   |
|       |               | taxpayers should put "Request Cancellation of Direct Debit Payment" in<br>the subject line of the email. | payment, regardless of the amount. Unlike the  |
|       |               | Please submit all payment cancellation requests no later than 5:00                                       | federal government, the state will not impose<br>any caps on the amount of tax that can be |
|       |               | PM, Monday, April 9th, 2020. Please do not wait until the last minute                                    | deferred.  |
|       |               | to contact us regarding a scheduled payment as we cannot guarantee that                                  | The Governor also directed the Colorado  |
|       |               | we will be able to cancel the payment by April 15. Once a payment has                                    | Department of Revenue (CDOR) to  |
|       |               | been processed, we are unable to refund or return the payment. Once a                                    | coordinate with local governments that   |
|       |               | payment is cancelled, it cannot be rescheduled through filing software,                                  | choose to extend tax payment deadlines for   |
|       |               | and a taxpayer must pay by the extended due date using another method                                    | property tax, and sales and use tax.   |
|       |               | to avoid penalty and interest.   | For more detailed information, review  |
|       |               | The Department is continually monitoring the evolving COVID-19   | Executive Order # D 2020-010 on the  |
|       |               | situation, and responding in real-time to address the questions and                                      | Governor's Office website.   |
|       |               | concerns of Coloradans. To help keep the public informed, CDOR has                                       | Please note that the extensions and waivers  |
|       |               | set up a COVID-19 page where we will post all updates and changes  | granted by this notice apply only to the   |
|       |               | related to taxes, deadline extensions, services and penalties. Please visit                              | payments and returns described above. They   |
|       |               | the <u>COVID-19-Updates</u> web page for more information.   | do not apply to other returns, filings, or   |
|       |               |  | payments required to be made, including,   |
|       |               | CO DOR COVID-19 Response webpage (3/24/20)   | but not limited to, withholding tax required to  |
|       |               |  | be paid under sections 39-22-604 and 39-22-  |
|       |               | "Income Tax Deadline Extension   | 604.5, C.R.S."   |
|       |               | Governor Jared Polis has extended the income tax payment deadline  |  |
|       |               | for all Colorado taxpayers by 90 days until July 15, 2020. Interest                                      | Governor Executive Order 2020-010 extending  |
|       |               | from the due date of the <i>payment</i> until July 15, 2020 is waived. All                               | income tax payment deadlines (3/20/20)   |
|       |               | 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.   |  |

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|       |               | In addition, the <b>deadline for estimated payments has also been</b>    | "Ordering the Suspension of Statute to Extend      |
|       |               | extended for the 2020 tax year. The penalties for estimated              | the Income Tax Payment Deadlines Due to            |
|       |               | payments are also waived until July 15, 2020. This extension and         | the COVID-19 Disaster Emergency                    |
|       |               | these waivers do not apply to payments due pursuant to a notice of       |  |
|       |               | deficiency, notice of final determination, demand for payment,           | "Pursuant to the authority vested in the           |
|       |               | installment agreement, closing agreement, or other agreement or          | Governor of the State of Colorado and, in          |
|       |               | requirement to pay.  | particular, pursuant to Article IV, Section 2 of   |
|       |               | This is similar to the Internal Revenue Service (IRS) extension, but     | the Colorado Constitution and the relevant         |
|       |               | applies to any income tax payment, regardless of the amount. Unlike the  | portions of the Colorado Disaster Emergency        |
|       |               | federal government, the state will not impose any caps on the amount of  | Act, C.R.S. § 24-33.5-701, et seq. (Act), I, Jared |
|       |               | tax that can be deferred.  | Polis, Governor of the State of Colorado,          |
|       |               | The Governor also directed the Colorado Department of Revenue            | hereby issue this Executive Order ordering the     |
|       |               | (CDOR) to coordinate with local governments that choose to extend        | suspension of statute to extend the income tax     |
|       |               | tax payment deadlines for property tax, and sales and use tax.           | payment deadlines for all Colorado                 |
|       |               | For more detailed information, review Executive Order # D 2020-010 on    | taxpayers to quickly provide relief from           |
|       |               | the Governor's Office website.   | payment and penalties due to the coronavirus       |
|       |               | Please note that the extensions and waivers granted by this notice       | disease 2019 (COVID-                               |
|       |               | apply only to the payments and returns described above. They do          | 19) disaster emergency in Colorado.                |
|       |               | not apply to other returns, filings, or payments required to be made,    |  |
|       |               | including, but not limited to, withholding tax required to be paid       | I. Background and Purpose                          |
|       |               | under sections 39-22-604 and 39-22-604.5, C.R.S."                        |  |
|       |               |  | By this Executive Order, I am temporarily          |
|       |               | Governor Executive Order 2020-010 extending income tax payment           | suspending the state income tax payment            |
|       |               | deadlines (3/20/20)  | deadlines to provide relief to Colorado            |
|       |               |  | taxpayers and businesses.                          |
|       |               | "Ordering the Suspension of Statute to Extend the Income Tax             | II. Directives                                     |
|       |               | Payment Deadlines Due to the COVID-19 Disaster Emergency                 | A. I temporarily suspend the deadline in           |
|       |               |  | C.R.S. § 39-22-609 applicable to state income      |
|       |               | "Pursuant to the authority vested in the Governor of the State of        | tax payments. I also direct the Executive          |
|       |               | Colorado and, in particular, pursuant to Article IV, Section 2 of the    | Director of the Colorado Department of             |
|       |               | Colorado Constitution and the relevant portions of the Colorado Disaster | Revenue (DOR) to promulgate and issue              |
|       |               | Emergency Act, C.R.S. § 24-33.5-701, et seq. (Act), I, Jared Polis,      | emergency rules to                                 |
|       |               | Governor of the State of Colorado, hereby issue this Executive Order     | extend the state income tax payment                |
|       |               | ordering the suspension of statute to extend the income tax payment      | deadline by ninety (90) days to July 15, 2020,     |
|       |               | deadlines for all Colorado taxpayers to quickly provide relief from      | giving all Colorado taxpayers the option to        |
|       |               | payment and penalties due to the coronavirus disease 2019 (COVID-        | make any 2019 income tax payment that              |
|       |               | 19) disaster emergency in Colorado.                                      | would normally be due on April 15, 2020 by         |
|       |               |  | July 15, 2020. I direct DOR to grant this          |
|       |               | I. Background and Purpose  | extension to all individuals and businesses        |
|       |               |  | who pay income tax in Colorado. This               |
|       |               | By this Executive Order, I am temporarily suspending the state           | payment extension applies to any qualifying        |
|       |               | income tax payment deadlines to provide relief to Colorado               | income tax payment, regardless of the              |
|       |               | taxpayers and businesses.  | amount.  |
|       |               | II. Directives   |  |

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|             |  | A. I temporarily suspend the deadline in C.R.S. § 39-22-609  | B. I temporarily suspend the deadline in  |
|             |  | applicable to state income tax payments. I also direct the Executive   | C.R.S. § 39-22-609 applicable to estimated  |
|             |  | Director of the Colorado Department of Revenue (DOR) to promulgate   | income tax payments for the 2020 tax year. I  |
|             |  | and issue emergency rules to   | also direct the Executive Director of DOR to  |
|             |  | extend the state income tax payment deadline by ninety (90) days to  | promulgate and issue emergency rules to   |
|             |  | July 15, 2020, giving all Colorado taxpayers the option to make any  | extend the state payment deadline so that   |
|             |  | 2019 income tax payment that would normally be due on April 15,  | estimated payments due on and after April   |
|             |  | 2020 by July 15, 2020. I direct DOR to grant this extension to all   | 15, 2020 but on or before June 15, 2020, may  |
|             |  | individuals and businesses who pay income tax in Colorado. This  | now be paid any time on or before July 15,  |
|             |  | payment extension applies to any qualifying income tax payment,  | 2020 without penalty.   |
|             |  | regardless of the amount.  | C. I direct DOR to coordinate with local  |
|             |  | B. I temporarily suspend the deadline in C.R.S. § 39-22-609  | governments that choose to extend tax   |
|             |  | applicable to estimated income tax payments for the 2020 tax year. I   | payment deadlines for property, sales and   |
|             |  | also direct the Executive Director of DOR to promulgate and issue  | use taxes and take whatever action they need  |
|             |  | emergency rules to <b>extend the state payment deadline so that</b><br>estimated payments due on and after April 15, 2020 but on or before | to let them waive penalties and fees during the crisis.   |
|             |  | June 15, 2020, may now be paid any time on or before July 15, 2020   |   |
|             |  | without penalty.   | III. Duration   |
|             |  | C. I direct DOR to coordinate with local governments that choose to  | This Executive Order shall <b>expire thirty</b> (30)  |
|             |  | extend tax payment deadlines for property, sales and use taxes and   | days from March 20, 2020, unless extended   |
|             |  | take whatever action they need to let them waive penalties and fees  | further by Executive Order."  |
|             |  | during the crisis.   |   |
|             |  |  | Colorado officials said they would mirror IRS   |
|             |  | III. Duration  | guidance as it is updated amid the pandemic.  |
|             |  | This Executive Order shall expire thirty (30) days from March 20,  | Vail, Colorado: <u>A Message from the Mayor</u> -   |
|             |  | 2020, unless extended further by Executive Order."   | deferring Town of Vail sales tax payments for a "period of time" (3/18/20)                      |
|             |  | Colorado officials said they would mirror IRS guidance as it is updated  |   |
|             |  | amid the pandemic.   |   |
|             |  | Vail, Colorado: <u>A Message from the Mayor</u> - deferring Town of Vail   |   |
|             |  | sales tax payments for a "period of time" (3/18/20)  |   |
| Connecticut | OCG -11 - OFFICE OF THE                                | CARES Act: The Connecticut Revenue Department has issued two   | <u>Press Release</u> : (3/18/20):   |
|             | COMMISSIONER GUIDANCE                                  | new Office of Commissioner Guidance publications: (1) OCG-10,  | "Effective Immediately: DRS Branch Offices  |
|             | Regarding Depreciation of Qualified                    | dealing with the Connecticut tax implications of the CARES Act; and (2)  | Closed to the Public  |
|             | Improvement Property for                               | OCG-11, dealing with the depreciation of qualified improvement   | To protect health and safety, particularly the  |
|             | Connecticut Tax Purposes (7/6/20)                      | property for Connecticut tax purposes. (7/6/20)  | risk of transmission of COVID-19, the   |
|             |  | 000 11   | Connecticut Department of Revenue Services  |
|             | OCG-10 - <u>OFFICE OF THE</u><br>COMMISSIONER GUIDANCE | OCG-11<br>OFFICE OF THE COMMISSIONER CLUDANCE Pagarding  | (DRS) is suspending walk-in services to the   |
|             | Regarding the Connecticut Tax                          | OFFICE OF THE COMMISSIONER GUIDANCE Regarding<br>Depreciation of Qualified Improvement Property for Connecticut Tax                        | public at its four branch offices, effective at the<br>end of business Tuesday, March 17, 2020. |
|             | Implications of the CARES Act                          | Purposes (7/6/20)  | Acting Revenue Services Commissioner John   |
|             | (7/6/20)   | <u>1 (1) (1) (1)</u>   | Biello is exercising this authority under Conn.   |
|             | (110:20)   | Background on Federal Treatment  | Gen. Stat. §4-8 and Conn. Gen. Stat. §12-2.   |
|             |  | Buckstown on Fourier Frontient   | Sent Stat. 3 + 6 and Conn. Och. Stat. 312-2.  |

| DRS extends deadlines for filing<br>certain administrative protests andPrior to the Coronavirus Aid, Relief, and Economic Security ActEffective immediate<br>no walk-in services | tely, and until further notice, |
|--|---------------------------------|
| certain administrative protests and ("CARES Act"), the depreciable life of qualified improvement property no walk-in services  |                                 |
|  | s will be available to          |
|  | blic at DRS branch office       |
|  | rd, Bridgeport, Waterbury,      |
| <u>19 Extension of Deadlines for Filing</u> under the general depreciation system and a depreciable life of 20 years and Norwich.  |                                 |
|  | he DRS can be conducted         |
|  | elephone, or by written         |
| Tax Appeals (5/12/20)to QIP placed in service after December 31, 2017.correspondence. The  | ne professionals at DRS are     |
| prepared to continue   | e to offer the highest level of |
| CT DRS COVID-19 FAQs website Revenue Procedure 2020-25 allows a taxpayer to change its depreciation customer service.  |                                 |
| (issued 3/25/20, updated 4/2/20) and claim the additional bonus depreciation under I.R.C. § 168 for QIP <b>Business Hours:</b>   |                                 |
| placed in service by the taxpayer after December 31, 2017, in taxable • Monday to Fri  | riday, 8:30 a.m. – 4:30 p.m.    |
| DOR Press Release Announcement year 2018, 2019 or 2020, pursuant to revisions to the CARES Act. Telephone Assistant  |                                 |
| on extending filing and payment of Taxpayers changing the depreciation method and claiming the additional • 860-297-5962   | 2 (from anywhere)               |
|  | 3 (within CT Outside Greater    |
| July 15, 2020 (3/24/20) Hartford area  |                                 |
|  | 1 (Hearing Impaired,            |
| Press Release on business returns with the taxpayer's timely federal income tax return for the year of TDD/TT users  |                                 |
| (3/15/20) change, provided the I.R.C. § 481(a) adjustment reported on Form 3115 <b>E-mail:</b> drs@po.sta  |                                 |
| includes the amount of any adjustment attributable to all property; or   |                                 |
| (July 15 - extending the filing and Filing an amended return or amended Form 1065, US Return of Website: https://por   | ortal.ct.gov/DRS                |
| payment deadline for personal Partnership Income, for the placed in service year of the qualified  |                                 |
| income tax returns 90 days, to July improvement property on or before October 15, 2021. Mailing Address:   |                                 |
|  | tment of Revenue Services       |
| to Connecticut estimated income tax Corporation Business Tax 450 Columbus Boul   |                                 |
| payments for the first and second Hartford, Connectic  |                                 |
| quarters of 2020. Form CT-1041 For corporation business tax purposes, Connecticut conforms to the Please visit the DRS   | <b>S</b> website for additional |
| returns and payments for trusts and calculation of depreciation under the Internal Revenue Code, except information and upd  |                                 |
| estates with a due date of April 15, for I.R.C. § 168(k). Therefore, Connecticut conforms to the changes   |                                 |
| 2020, have been extended to July made to the depreciable life of QIP by the CARES Act, but does not https://portal.ct.gov/   | //Coronavirus                   |
| 15, 2020. The filing and payment <b>conform to the ability to claim bonus depreciation on such assets.</b>   |                                 |
| deadline for gift tax returns  | apitol Complex will be          |
| reporting gifts made during taxable If a company files an amended federal return to reflect the QIP closed Thursday, M   | Iarch 12 through Sunday,        |
| year 2019 is automatically extended depreciation change, the company must file the corresponding March 29.   |                                 |
| from April 15, 2020, to July 15, amended corporation business tax return to report the depreciation  |                                 |
| 2020. The extension does not apply change, except that it must calculate the depreciation deduction for  |                                 |
| to the withholding tax. Gifts made Connecticut purposes without regard to the provisions of I.R.C. §   |                                 |
| during taxable year 2019 are <b>168(k) (i.e., bonus depreciation). Alternatively, if a company files</b>   |                                 |
| reported on Form CT-706/709. This federal Form 3115 to claim additional QIP depreciation as a I.R.C. §   |                                 |
| extension does not apply to estate <b>481(a) adjustment, it must report such adjustment on the</b>   |                                 |
| tax. Extended filing and payment corresponding corporation business tax return, except that such   |                                 |
| for sales tax returns if meet criteria. adjustment must be calculated for Connecticut purposes without   |                                 |
| Taxpayers that have \$150,000 orregard to the provisions of I.R.C. § 168(k).   |                                 |
| less in annual Sales Tax liability (7/6/20)  |                                 |

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|       | qualify for an automatic extension                                       |   |                   |
|       | of time to file and pay. Similarly,                                      | OCG-10 - OFFICE OF THE COMMISSIONER GUIDANCE Regarding  |                   |
|       | taxpayers that have \$150,000 or less                                    | the Connecticut Tax Implications of the CARES Act (7/6/20)  |                   |
|       | in annual Room Occupancy Tax   |   |                   |
|       | also qualify for this relief. A  | On March 27, 2020, Public Law No. 116-136, the federal Coronavirus  |                   |
|       | taxpayer that collects both Sales Tax                                    | Aid, Relief and Economic Security Act ("CARES Act"), was signed into  |                   |
|       | and Room Occupancy Tax must  | law. The Department received the following questions related to the   |                   |
|       | evaluate each tax separately to  | impact of the federal CARES Act on Connecticut tax law. The   |                   |
|       | determine eligibility for relief. For                                    | Department will update this publication as it receives additional   |                   |
|       | monthly Sales Tax and Room   | questions related to the CARES Act. Any information added after initial   |                   |
|       | Occupancy Tax filers: returns and  | publication will include the date on which the information was added.   |                   |
|       | payments due March 31, 2020, and   |   |                   |
|       | April 30, 2020, are extended to May                                      | 1) Are the federal economic impact payments (i.e., federal stimulus   |                   |
|       | 31, 2020. For quarterly Sales Tax  | checks) subject to Connecticut income tax?  |                   |
|       | and Room Occupancy Tax filers:   |   |                   |
|       | returns and payments due April 30,                                       | No. The starting point in determining an individual's Connecticut income  |                   |
|       | 2020, are extended to May, 31,   | tax liability is the individual's federal adjusted gross income. Certain  |                   |
|       | 2020. The deadline to submit   | Connecticut modifications are made to arrive at Connecticut adjusted  |                   |
|       | additional documentation for a   | gross income. There is no Connecticut statutory modification to   |                   |
|       | Connecticut EITC claim has been  | include the federal economic impact payments in Connecticut   |                   |
|       | extended to July 15, 2020. Pursuant                                      | adjusted gross income. Therefore, as the federal economic impact  |                   |
|       | to Executive Order No. 7N issued   | payments are not included in federal adjusted gross income and  |                   |
|       | by Governor Lamont, the Plastic  | there is no Connecticut modification to include these payments in   |                   |
|       | Bag Fee is suspended from March  | Connecticut adjusted gross income, said payments are not subject to   |                   |
|       | 26, 2020, through May 15, 2020.  | Connecticut income tax.   |                   |
|       | Business returns (pass-throughs,   |   |                   |
|       | UBIT, corporate) – extended filing                                       | 2) What are the Connecticut tax implications of the CARES Act   |                   |
|       | and payment to due June 15. DRS  | provisions that relate to the taxability of coronavirus-related distributions   |                   |
|       | extending the deadline for filing  | from qualified retirement accounts?   |                   |
|       | certain protests with the DRS'   |   |                   |
|       | Appellate Division by ninety (90)  | The starting point in determining an individual's Connecticut income tax  |                   |
|       | <u>days</u> .)   | liability is the individual's federal adjusted gross income. Certain  |                   |
|       | (Inc. 15 Incident of The 1   | Connecticut modifications are made to arrive at Connecticut adjusted  |                   |
|       | (June 15 - business returns – The due                                    | gross income. There are no Connecticut statutory modifications  |                   |
|       | date for returns and payments due  | specific to coronavirus-related distributions for purposes of   |                   |
|       | between March 15, 2020, and June 1,                                      | calculating Connecticut adjusted gross income. Therefore, to the<br>extent that these distributions are included or excluded from federal |                   |
|       | 2020, for the following tax types was extended: Pass-Through Entity Tax, | adjusted gross income in a particular year will dictate the   |                   |
|       | Unrelated Business Income Tax,   | Connecticut tax treatment of such distributions in such year.   |                   |
|       | Corporation Business Tax – filing  | Connecticut tax ir catinent of such distributions in such year.   |                   |
|       | and payment extended to June 15,   | 3) Are coronavirus-related distributions from a qualified retirement  |                   |
|       | 2020. On March 16, 2020, DRS   | account, as allowed under the CARES Act, subject to Connecticut   |                   |
|       | announced that the due date for the                                      | income tax withholding?   |                   |
|       | annual state business tax returns  | income tax withilothing:  |                   |
|       | annual state business tax returns  |   |                   |

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|       | listed above was extended 30 days     | Generally yes. The payer is required to withhold 6.99% from the          |                   |
|       | and payments are due on or before     | distribution unless the recipient submits a Form CT-W4P to the           |                   |
|       | June 15, 2020. The business income    | payer requesting that no or a lesser amount of Connecticut income        |                   |
|       | tax extension for corporation         | tax be withheld.   |                   |
|       | business tax, unrelated business      |  |                   |
|       | income tax, and pass-through entity   | 4) Are loans forgiven under the CARES Act, Paycheck Protection           |                   |
|       | tax applies to fiscal year end filers | Program, subject to Connecticut corporation business tax or individual   |                   |
|       | with a due date between March 15,     | income tax?  |                   |
|       | 2020, and May 31, 2020. The due       |  |                   |
|       | date is NOT extended for estimated    | No. The starting point in determining an individual's Connecticut income |                   |
|       | payments of corporation business      | tax liability is the individual's federal adjusted gross income. Certain |                   |
|       | tax, unrelated business income tax,   | Connecticut modifications are made to arrive at Connecticut adjusted     |                   |
|       | and pass-through entity tax normally  | gross income. There is no Connecticut statutory modification to          |                   |
|       | due between March 15, 2020, and       | include these amounts in the calculation of Connecticut adjusted         |                   |
|       | June 1, 2020. The extended business   | gross income. Therefore, because loans forgiven under the                |                   |
|       | income tax filing and payment         | Paycheck Protection Program are excluded from federal adjusted           |                   |
|       | deadlines do NOT apply to returns     | gross income and there is no Connecticut modification to include         |                   |
|       | already on extension. The deadline    | these amounts in Connecticut adjusted gross income, such loan            |                   |
|       | for filing an amended 2016 Form       | forgiveness is not subject to Connecticut income tax. The conclusion     |                   |
|       | CT-1120, Form CT-1120CU, Form         | is the same for purposes of the Connecticut corporation business tax.    |                   |
|       | CT-990T, or Form CT-1065/CT-          | is the same for purposes of the connected torporation business ax.       |                   |
|       | 1120SI has NOT been extended.)        | 5) How does the federal 5-year net operating loss ("NOL") carryback      |                   |
|       | 112051 has NOT been extended.)        | provision enacted as a part of the CARES Act impact the Connecticut      |                   |
|       |                                       | corporation business tax and the Connecticut individual income tax?      |                   |
|       | (CT – <u>CARES guidance</u> –         | corporation business tax and the connecticut marviauar meonic tax:       |                   |
|       | Economic impact payment - There       | Corporation Business Tax   |                   |
|       | is no Connecticut statutory           | Corporation Business Tax   |                   |
|       | modification to include the federal   | For comparation huginage toy numbers Connecticut has its own             |                   |
|       |                                       | For corporation business tax purposes, Connecticut has its own           |                   |
|       | economic impact payments in           | specific rules for NOLs that are not impacted by the federal             |                   |
|       | Connecticut adjusted gross income.    | carryforward and carryback rules.  |                   |
|       | Therefore, as the federal economic    |  |                   |
|       | impact payments are not included in   | Individual Income Tax  |                   |
|       | federal adjusted gross income and     |  |                   |
|       | there is no Connecticut modification  | For individual income tax purposes, the carryback of federal NOLs        |                   |
|       | to include these payments in          | that affect an individual's Connecticut income tax liability are         |                   |
|       | Connecticut adjusted gross income,    | applied consistent with the Connecticut Tax Court's decision in          |                   |
|       | said payments are not subject to      | Adams v. Sullivan, 2014 WL 4413427 (July 24, 2014) and are subject       |                   |
|       | Connecticut income tax.               | to the provisions of Conn. Gen. Stat. § 12-727(b).                       |                   |
|       | Coronavirus-related distributions -   |  |                   |
|       | There are no Connecticut statutory    | Note: The NOL provisions that were modified by the CARES Act do          |                   |
|       | modifications specific to             | not affect an individual with a Connecticut source loss, but with no     |                   |
|       | coronavirus-related distributions for | corresponding federal loss. Such individuals must comply with            |                   |
|       | purposes of calculating Connecticut   | Conn. Agencies Regs. § 12-711(b)-6.                                      |                   |
|       | adjusted gross income. Therefore,     |  |                   |

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|       | to the extent that these distributions                                    | 6) What are the Connecticut tax implications of the CARES Act                |                   |
|       | are included or excluded from   | provisions that relate to the excess business loss limitation applicable to  |                   |
|       | federal adjusted gross income in a  | noncorporate taxpayers under I.R.C. § 461(1)?                                |                   |
|       | particular year will dictate the  |  |                   |
|       | Connecticut tax treatment of such   | The starting point in determining an individual's Connecticut income tax     |                   |
|       | distributions in such year. The   | liability is the individual's federal adjusted gross income. Certain         |                   |
|       | payer is required to withhold 6.99%                                       | Connecticut modifications are made to arrive at Connecticut adjusted         |                   |
|       | from the distribution unless the  | gross income. There are no Connecticut statutory modifications               |                   |
|       | recipient submits a Form CT-W4P   | specific to the excess business loss limitation under I.R.C § 461(l) for     |                   |
|       | to the payer requesting that no or a                                      | purposes of calculating Connecticut adjusted gross income.                   |                   |
|       | lesser amount of Connecticut  | Therefore, to the extent that such excess business loss limitation           |                   |
|       | income tax be withheld. PPP loan  | increases  |                   |
|       | forgiveness - There is no   | or decreases federal adjusted gross income in a particular year will         |                   |
|       | Connecticut statutory modification  | dictate the Connecticut tax treatment of such limitation in such year.       |                   |
|       | to include these amounts in the   | (7/6/20)   |                   |
|       | calculation of Connecticut adjusted                                       |  |                   |
|       | gross income. Therefore, because  | DRS extends deadlines for filing certain administrative protests and tax     |                   |
|       | loans forgiven under the Paycheck   | <u>appeals</u> (5/8/20)  |                   |
|       | Protection Program are excluded   | The Connecticut Department of Revenue Services (DRS) today                   |                   |
|       | from federal adjusted gross income  | announced that it is extending the deadline for filing certain protests with |                   |
|       | and there is no Connecticut   | the DRS' Appellate Division by ninety (90) days. The DRS also issued         |                   |
|       | modification to include these   | guidance regarding the filing of tax appeals. (5/8/20)                       |                   |
|       | amounts in Connecticut adjusted   |  |                   |
|       | gross income, such loan forgiveness                                       | Announcement 2020(7), <u>COVID-19 Extension of Deadlines for Filing</u>      |                   |
|       | is not subject to Connecticut income                                      | Administrative Protests and Suspension of Deadlines for Filing Tax           |                   |
|       | tax. The conclusion is the same for                                       | <u>Appeals</u> (5/12/20)   |                   |
|       | purposes of the Connecticut   |  |                   |
|       | corporation business tax. NOLs -  | DRS Extends Application Deadline for Municipalities to Submit                |                   |
|       | For corporation business tax  | Neighborhood Assistance Act Proposals (5/5/20)                               |                   |
|       | purposes, Connecticut has its own   |  |                   |
|       | specific rules for NOLs that are not                                      | Connecticut extended the due date for 2019 individual income tax             |                   |
|       | impacted by the federal   | returns and payments to July 15, 2020. In addition, the deadlines to         |                   |
|       | carryforward and carryback rules.   | remit first and second estimated payments for taxable year 2020 have         |                   |
|       | For individual income tax purposes,<br>the carryback of federal NOLs that | also been extended to July 15, 2020.   |                   |
|       | affect an individual's Connecticut  | CT DBS COVID 10 EA $\alpha$ make $(4/2/20)$                                  |                   |
|       | income tax liability are applied  | CT DRS COVID-19 FAQs website (4/2/20)  |                   |
|       | consistent with the Connecticut Tax                                       | <b>"DRS COVID-19 RESPONSE: FREQUENTLY ASKED</b>                              |                   |
|       | Court's decision in Adams v.  | QUESTIONS  |                   |
|       | Sullivan, 2014 WL 4413427 (July   | Issued: March 25, 2020   |                   |
|       | 24, 2014) and are subject to the  | Please check back regularly for updates.                                     |                   |
|       | provisions of Conn. Gen. Stat. § 12-                                      | From Acting Commissioner John Biello   |                   |
|       | 727(b). Note: The NOL provisions  | The Connecticut Department of Revenue Services (DRS) has responded           |                   |
|       | that were modified by the CARES   | quickly to the COVID-19 outbreak in order to protect our employees and       |                   |
| L     | and were mounted by the critely   | quickly to the CO (1D 1) outpreak in order to protect our employees and      | 1                 |

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|       | Act do not affect an individual with                                | the taxpayers we serve. We have followed directives from Governor                   |                   |
|       | a Connecticut source loss, but with                                 | Lamont as well as guidance from the CDC. Although there is no good                  |                   |
|       | no corresponding federal loss. Such                                 | time for a crisis, these events are unfolding during income tax filing              |                   |
|       | individuals must comply with Conn.                                  | season, making it much more challenging. Public service is at the heart             |                   |
|       | Agencies Regs. § 12-711(b)-6.                                       | of the DRS mission, and our team of tax professionals remains ready to              |                   |
|       | Excess business losses - There are                                  | serve during these difficult times.   |                   |
|       | no Connecticut statutory  | General Information   |                   |
|       | modifications specific to the excess                                | Will DRS be available to assist taxpayers during the COVID-19                       |                   |
|       | business loss limitation under I.R.C                                | outbreak?   |                   |
|       | § 461(l) for purposes of calculating                                | Yes. DRS employees are answering emails and phone calls; processing                 |                   |
|       | Connecticut adjusted gross income.                                  | returns, payments, and refunds; and completing other essential agency               |                   |
|       | Therefore, to the extent that such                                  | functions.  |                   |
|       | excess business loss limitation                                     | How can I contact DRS during the COVID-19 outbreak?                                 |                   |
|       | increases or decreases federal                                      | If you have a question or need assistance, visit the <b>DRS website</b> for many    |                   |
|       | adjusted gross income in a particular                               | answers and updated information. Taxpayers may also email DRS at                    |                   |
|       | year will dictate the Connecticut tax                               | drs@po.state.ct.us, or call DRS during regular business hours (between              |                   |
|       | treatment of such limitation in such                                | 8:30 a.m. to 4:30 p.m.) at 860-297-5962.  |                   |
|       | year. <u>CT QIP guidance</u> - <u>QIP</u>                           | Are DRS walk-in services available?   |                   |
|       | guidance - Connecticut conforms to                                  | No. Walk-in services at DRS branch offices in Hartford, Waterbury,                  |                   |
|       | the changes made to the depreciable                                 | Norwich, and Bridgeport have been suspended until further notice.                   |                   |
|       | life of QIP by the CARES Act, but                                   | What public announcements has DRS made in response to the                           |                   |
|       | does not conform to the ability to                                  | COVID-19 outbreak and emergency declarations issued by Gov.                         |                   |
|       | claim bonus depreciation on such                                    | Lamont?<br>Where can Last more information shout my federal stimulus shock?         |                   |
|       | assets. If a company files an amended federal return to reflect the | Where can I get more information about my federal stimulus check? (added 4/13/2020) |                   |
|       | QIP depreciation change, the  | Stimulus checks, also known as Economic Impact Payments, are                        |                   |
|       | company must file the   | administered by the federal government's Internal Revenue Service, not              |                   |
|       | corresponding amended corporation                                   | the Connecticut Department of Revenue Services. <u>Click here</u> for               |                   |
|       | business tax return to report the                                   | information on the IRS website.   |                   |
|       | depreciation change, except that it                                 | moniturion on the fixed website.  |                   |
|       | must calculate the depreciation                                     | 3/30/2020: State Extends Filing and Payment Deadlines for Sales                     |                   |
|       | deduction for Connecticut purposes                                  | Tax and Room Occupancy Tax  |                   |
|       | without regard to the provisions of                                 | 3/30/2020: Connecticut's Single-Use Plastic Bag Fee Temporarily                     |                   |
|       | I.R.C. § 168(k) (i.e., bonus  | Suspended   |                   |
|       | depreciation). Alternatively, if a                                  | *   |                   |
|       | company files federal Form 3115 to                                  | 3/30/2020: DRS issues waiver of certain International Fuel Tax                      |                   |
|       | claim additional QIP depreciation as                                | Agreement requirements  |                   |
|       | a I.R.C. § 481(a) adjustment, it must                               |   |                   |
|       | report such adjustment on the                                       | 3/20/2020: DRS extends filing, payment deadlines for personal                       |                   |
|       | corresponding corporation business                                  | income tax returns to July 15, 2020   |                   |
|       | tax return, except that such  | 3/17/2020: DRS branch offices closed to the public                                  |                   |
|       | adjustment must be calculated for                                   | 3/16/2020: DRS extends filing deadline for certain annual state                     |                   |
|       | Connecticut purposes without  | business tax returns  |                   |
|       |   | Sales and Use Tax   |                   |

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|       | regard to the provisions of I.R.C. § | Has DRS extended the filing and payment deadlines for sales tax  |                   |
|       | 168(k).)                             | returns? (added 3/30/2020)   |                   |
|       |                                      | Yes, within the parameters outlined below.   |                   |
|       |                                      | What small business taxpayers qualify for this relief? (added  |                   |
|       | (DRS fully closed)                   | 3/30/2020)   |                   |
|       |                                      | Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly, |                   |
|       |                                      | taxpayers that have \$150,000 or less in annual Room Occupancy Tax   |                   |
|       |                                      | also qualify for this relief. A taxpayer that collects both Sales Tax and  |                   |
|       |                                      | Room Occupancy Tax must evaluate each tax separately to determine  |                   |
|       |                                      | eligibility for relief.  |                   |
|       |                                      |  |                   |
|       |                                      | How does a taxpayer determine if it is a qualified small   |                   |
|       |                                      | business? (added 3/30/2020)  |                   |
|       |                                      | Taxpayers are required to utilize a calendar year look back period of  |                   |
|       |                                      | January 1, 2019, through December 31, 2019. Any taxpayer that  |                   |
|       |                                      | reported \$150,000 or less in tax during that period qualifies for the relief.   |                   |
|       |                                      |  |                   |
|       |                                      | What returns are covered by this extension? (added 3/30/2020)  |                   |
|       |                                      | • For monthly Sales Tax and Room Occupancy Tax filers: returns   |                   |
|       |                                      | and payments due March 31, 2020, and April 30, 2020, are   |                   |
|       |                                      | extended to May 31, 2020.  |                   |
|       |                                      | • For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May, 31, 2020.           |                   |
|       |                                      | and payments due April 30, 2020, are extended to May, 31, 2020.  |                   |
|       |                                      | I filed my sales tax return and paid my taxes that are due on March  |                   |
|       |                                      | 31, 2020, can DRS return the payment so I can take advantage of the  |                   |
|       |                                      | extended May 31, 2020, due date? (added 3/30/2020)   |                   |
|       |                                      | No. If you scheduled a payment through the <b>DRS Taxpayer Service</b>   |                   |
|       |                                      | Center (TSC), you can only cancel a payment two or more days prior to  |                   |
|       |                                      | the scheduled payment date.  |                   |
|       |                                      |  |                   |
|       |                                      | Plastic Bag Fee  |                   |
|       |                                      | Has the Plastic Bag Fee been suspended? (added 3/29/2020)  |                   |
|       |                                      | Yes. Pursuant to Executive Order No. 7N issued by Governor Lamont,   |                   |
|       |                                      | the Plastic Bag Fee is suspended from March 26, 2020, through May 15,  |                   |
|       |                                      | 2020.  |                   |
|       |                                      | When are retailers required to begin collecting the Plastic Bag Fee  |                   |
|       |                                      | again? (added 3/29/2020)   |                   |
|       |                                      | Retailers will be required to collect the Plastic Bag Fee again starting   |                   |
|       |                                      | May 16, 2020, unless otherwise notified.   |                   |

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|       |               | Are retailers required to remit the Plastic Bag Fees that they collected through March 26, 2020? (added 3/29/2020)   |                   |
|       |               | Yes. Any retailer that collected Plastic Bag Fees through March 26, 2020, must remit those fees to DRS on the applicable sales and use tax   |                   |
|       |               | return (Form OS-114).  |                   |
|       |               | Does sales tax apply if a retailer charges a customer for a plastic bag  |                   |
|       |               | <b>during the temporary suspension?</b> (added 3/29/2020)<br>Yes. If a store charges a customer a fee for a plastic bag, the charge for  |                   |
|       |               | the bag is subject to sales tax. Similarly, if a store charges a customer for  |                   |
|       |               | a paper bag or a reusable bag, the charge for the paper bag or a reusable  |                   |
|       |               | bag is also subject to sales tax.  |                   |
|       |               | Connecticut Earned Income Tax Credit (EITC)  |                   |
|       |               | I received a DRS letter requesting additional documentation to support my Connecticut EITC claim. Has DRS extended the 30-day deadline in the letter to submit this documentation? (added 4/01/2020) |                   |
|       |               | Yes. The deadline to submit additional documentation for a Connecticut EITC claim has been extended to July 15, 2020.  |                   |
|       |               | <b><u>Gift Tax</u></b><br>Has DRS extended the filing and payment deadline for gift tax<br>returns reporting gifts made during taxable year 2019? (added<br>4/02/2020)                               |                   |
|       |               | Yes. The filing and payment deadline for gift tax returns reporting gifts  |                   |
|       |               | made during taxable year 2019 is automatically extended from April 15, 2020, to July 15, 2020. Gifts made during taxable year 2019 are reported  |                   |
|       |               | on Form CT-706/709. This extension does not apply to estate tax.   |                   |
|       |               | Individual Income Tax  |                   |
|       |               | Has DRS extended the filing and payment deadlines for individual   |                   |
|       |               | income tax returns?<br>Yes. On March 20, 2020, DRS announced that the due date for 2019  |                   |
|       |               | individual income tax returns and payments was extended to July 15,  |                   |
|       |               | 2020, for Forms CT-1040, CT-1040NR/PY, and CT-1041.  |                   |
|       |               | Has DRS extended the filing and payment deadlines for individual income tax return estimates?  |                   |
|       |               | Yes. The deadline to remit first and second quarter estimated payments   |                   |
|       |               | for taxable year 2020 has been extended to July 15, 2020.  |                   |
|       |               | <b>Does the extension apply to withholding tax?</b><br>No.   |                   |
|       |               | Has DRS extended the filing and payment deadlines for trusts and   |                   |
| L     | <u> </u>      | estates that file Form CT-1041?  |                   |

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|               | Yes. Form CT-1041 returns and payments with a due date of April 15,  |                   |
|               | 2020, have been extended to July 15, 2020.   |                   |
|               | How do I check the status of my state income tax refund?   |                   |
|               | To check the status of your state income tax refund, click here.   |                   |
|               | Will my refund be delayed?   |                   |
|               | The quickest way to receive your refund is to file electronically. Unless  |                   |
|               | we need to ask you for additional information to verify what you   |                   |
|               | submitted on your return, DRS does not anticipate processing delays.   |                   |
|               | I filed my return and paid my taxes before April 15, 2020, can DRS   |                   |
|               | return the payment so I can take advantage of the extended July 15 <sup>th</sup>   |                   |
|               | due date?  |                   |
|               | No. Once your return is filed and paid the payment cannot be returned.   |                   |
|               | I already filed my 2019 individual income tax return that would  |                   |
|               | have been due on April 15, 2020, and scheduled a payment of taxes  |                   |
|               | for April 15, 2020. Will this payment be automatically rescheduled   |                   |
|               | to July 15, 2020?  |                   |
|               | No. If you do nothing, the payment will be made on the date you  |                   |
|               | selected. To cancel and reschedule your payment:   |                   |
|               | • If you scheduled a payment through the DRS Taxpayer Service  |                   |
|               | <i>Center (TSC)</i> : log back into your account and select "Cancel  |                   |
|               | Payment". You can cancel a scheduled payment until the TSC   |                   |
|               | processes the payment, generally two business days before the  |                   |
|               | payment date.  |                   |
|               | • If you scheduled a payment as part of filing your tax return   |                   |
|               | (authorizing an electronic funds withdrawal): you may cancel your  |                   |
|               | payment by emailing DRS at <b>ct.efile@po.state.ct.us</b> . Email DRS  |                   |
|               | to initiate a payment cancellation as soon as possible, but no less<br>than two business days prior to the scheduled payment date. |                   |
|               | Include: your full name, last 4 digits of your social security   |                   |
|               | number, and dollar amount of payment.  |                   |
|               | <ul> <li>If you scheduled a payment by credit card or debit card: contact</li> </ul>   |                   |
|               | • If you scheduled a payment by creat card or debit card: contact the card processor to cancel the card payment.                   |                   |
|               | After you cancel your payment, you must reschedule a new payment to go   |                   |
|               | out by the July 15, 2020 due date. You may make this payment using   |                   |
|               | the <b>TSC</b> or use a payment option listed on the DRS <b>Income Tax Payment</b>   |                   |
|               | Options webpage.   |                   |
|               | Has the deadline for filing an amended 2016 Form CT-1040, CT-  |                   |
|               | 1040NR/PY, or CT-1041 been extended?   |                   |
|               | No.  |                   |
|               | Has DRS extended the filing and payment deadlines for Form CT-   |                   |
|               | 1041 estimates? (added 4/8/2020)   |                   |
|               | Yes. The deadlines to remit first and second quarter estimated payments  |                   |
|               | for taxable year 2020 have been extended to July 15, 2020.   |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information |
|-------|---------------|---|-------------------|
| State | Guidance/Date | Guidance Relief Provisions for Coronavirus         Business Income Tax         Has DRS extended the filing and payment deadlines for annual state business tax returns?         Yes. On March 16, 2020, DRS announced that the due date for the annual state business tax returns listed below was extended. The due date for returns and payments due between March 15, 2020, and June 1, 2020, for the following tax types was extended:         • Corporation Business Tax;       • Unrelated Business Income Tax; and         • Pass-Through Entity Tax.       What is the extended due date for returns and payments of corporation business tax (Form CT-1120 and Form CT-1120CU)?         The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.       What is the extended due date for returns and payments of unrelated business income tax (Form CT-1990T)?         The due date for filing returns is extended 30 days and payments of the pass-through entity tax (Form CT-1065/CT-1120SI)?       The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.         What is the extended for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax (Form CT-1065/CT-1120SI)?         The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.         Was the due date extended for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax returns that would otherwise be due at extended for estimated payments of corporation business tax, unrelated business income tax, and pass-t | Other Information |
|       | <u> </u>      | personal income tax returns until July 15, 2020 (3/24/20)   |                   |

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

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|          |   | Acting Commissioner of Revenue Services John Biello is exercising this<br>authority under Conn. Gen. Stat. §12-2(a)(5).<br><i>Effective immediately,</i> the filing deadlines for certain annual tax<br>returns due on or after March 15, 2020, and before June 1, 2020, are<br>extended by at least 30 days. In addition, the payments associated<br>with these returns are also extended to the corresponding due date<br>in June.   |  |
|          |   | <ul> <li>The impacted returns and the associated filing dates and payment deadlines are set forth below:</li> <li>2019 Form CT-1065/CT-1120 SI Connecticut Pass-Though Entity Tax Return: Filing date extended to April 15, 2020; payment deadline extended to June 15, 2020</li> <li>2019 Form CT-990T Connecticut Unrelated Business Income Tax Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020</li> <li>2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return: Filing date extended to June 15, 2020</li> </ul> |  |
|          |   | Individuals in the process of preparing their Connecticut income tax<br>(Form CT-1040) returns due April 15, should be advised that DRS<br>will adjust due dates for filing and payment of state income taxes to<br>align with any specific, actionable announcement from the Internal<br>Revenue Service regarding due dates for the filing and payment of<br>federal income taxes.   |  |
|          |   | Taxpayers are encouraged to visit the DRS website for updates.<br>Those who need to contact DRS regarding their specific situation may e-<br>mail us at <u>DRS@po.state.ct.us</u> or call <u>860-297-5962</u> (from anywhere);<br><u>800-382-9463</u> (within CT, outside Greater Hartford area only); or <u>860-<br/>297-4911</u> (Hearing Impaired, TDD/TT users only)."   |  |
|          |   | Additional updates will be posted to the <u>DRS website</u> .<br>Following that announcement, DRS posted a <u>notice</u> .   |  |
| Delaware | DE DOR news release <u>Electronic</u><br><u>Tax Filing Requirements for</u><br><u>Businesses</u> (11/18/20) | DE DOR news release <u>Electronic Tax Filing Requirements for</u><br><u>Businesses</u> (11/18/20)  | Delaware DOR website on tax season and<br>COVID-19<br>"While the State of Delaware has declared a  |
|          |   | "Statewide, DE (November 18, 2020) - Beginning in January 2021, the Delaware Division of Revenue (DOR) will require certain business tax   | state of emergency to prepare for the spread of<br>coronavirus, state offices currently remain open.<br>During this uncertain time, we will do |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus  | Other Information   |
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|       | DE DOR Technical Memorandum                                    | returns, including most gross receipts tax, excise tax, and withholding   | everything we can to assist taxpayers. However,   |
|       | 2020-2 on Electronic Filing                                    | tax forms, to be filed electronically. Payments for these taxes must also   | all taxpayers are encouraged to utilize the   |
|       | (11/6/20)  | be made electronically. The list of affected business taxes has been  | Division of Revenue's online services at all  |
|       |  | included in DOR's latest Technical Information Memorandum.  | <b><u>Revenue.Delaware.gov</u></b> to ensure that they  |
|       | <b>DE DOR Technical Information</b>                            |   | remain compliant with all tax filing and  |
|       | <u>Memorandum 2020-1</u> (3/23/20)                             | DOR expects to launch a new taxpayer portal before the end of the year.   | payment obligations. If you are unable to find a  |
|       |  | The portal will provide an enhanced taxpayer experience allowing  | solution through Revenue's online services,   |
|       | (July 15 – filing and payment -                                | businesses and individuals alike to file and pay their taxes electronically,  | please call our public service group at <b>302-577-8200</b> , and we will provide you guidance. |
|       | Corporate tentative returns, personal                          | and provide access to review account financials, set up payment plans,  | <b>6200</b> , and we will provide you guidance.   |
|       | income tax returns, fiduciary income tax returns that would be | apply for business licenses and more. Please note that the due dates for  | All returns and payments filed with the Division  |
|       | due on April 15, 2020 will now be                              | filing and payments will remain unchanged, and penalties and interest on  | of Revenue will be processed as they are  |
|       | due on July 15, 2020. Taxpayers                                | underpayments will be calculated accordingly  | received. Online filing for most returns is   |
|       | may request an extension requesting                            | underpayments will be calculated accordingly  | available at https://revenue.delaware.gov/file/.  |
|       | additional time to file through                                | For information and updates regarding the Taxpayer Portal, please visit   | All returns received through electronic and   |
|       | Revenue's online system. This will                             | DOR's modernization website. Any questions or concerns regarding  | internet filing methods are processed directly  |
|       | provide an automatic extension of                              | how to file your returns or make electronic payments may be directed to   | into Revenue's system, thus allowing more expedient processing. Paper returns are               |
|       | time to file to October 15, 2020.                              | DOR PublicService@delaware.gov or   | processed as they are received and will be  |
|       | Estimated personal income tax                                  |   | scanned into Revenue's system for processing,   |
|       | payments that are due on April 30,                             | DOR BusinessTax@Delaware.gov. Answers to most general questions   | but please be aware that paper returns will take  |
|       | 2020 are extended to July 15, 2020.                            | can be found in DOR's Technical Information Memorandum on Electric  | longer to be processed.   |
|       | Please note that the second quarter                            | Filing Requirements: <u>de.gov/ModEFile</u> ." (11/18/20)   |   |
|       | payments remain due on June 15, 2020. Any extension forms that |   | If the situation changes, additional information  |
|       | would otherwise be submitted on                                | DE DOR Technical Memorandum 2020-2 on Electronic Filing (11/6/20)   | will be available on this site."  |
|       | paper may be submitted   |   | Legislature: The General Assembly has   |
|       | electronically to DOR at                                       | "DELAWARE DIVISION OF REVENUE TECHNICAL   | postponed session next week, March 17 through   |
|       | DOR_PublicService@delaware.gov.                                | INFORMATION MEMORANDUM2020-2 SUBJECT: ELECTRONIC<br>FILING November 6, 2020 SUBJECT: ELECTRONIC FILING                              | 19, and Legislative Hall is closed to the public  |
|       | Please note an extension only                                  | REQUIREMENT FOR INFORMATION, CONTACT: Terri Arndt   | through Monday, March 23.   |
|       | extends the due date for filing, not                           | Terri.arndt@delaware.gov This TIM is issued to provide notice to  |   |
|       | for payment. The payment deadline                              | taxpayers about the Delaware Division of Revenue's (DOR) move to  |   |
|       | will be July 15, 2020 and penalties                            | require electronic filing for many business tax returns as of January 1,  |   |
|       | and interest on underpayments will                             | 2021. DOR will begin accepting filings of most gross receipts tax, excise   |   |
|       | be calculated from that date, even if                          | tax, and withholding tax forms and payments via electronic means only.  |   |
|       | a taxpayer requests an additional                              | This will apply to the following forms: Withholding returns filed 1/8th   |   |
|       | extension of time to file.                                     | monthly and monthly (WTH-TAX) Gross receipts tax returns filed  |   |
|       | Additionally, throughout the                                   | monthly and quarterly (GRT-TAX, GRT-CIG, GRT-DEV, GRT-CNR,  |   |
|       | COVID-19 Emergency, DOR continues to work with taxpayers       | GRT-LSO, GRT-LSE, and GRT-MVD) Public Utility tax returns filed   |   |
|       | who owe outstanding balances. If                               | monthly and quarterly (GRT-PUB) Telecommunications returns filed  |   |
|       | you owe taxes to DOR and need                                  | monthly and quarterly (ERS-TEL, ERS-PPW) Alcohol excise tax returns   |   |
|       | assistance, you may reach our                                  | (ALC-MAN, ALC-TAX) Other Tobacco Products excise tax returns  |   |
|       | collections team via email at                                  | (GRT-TPT) Manufactured Home Trust Fund returns (MHR- TAX,<br>MHE, DTP) Nursing Facility Quality Assessment returns (NHE TAX)        |   |
|       | DOR_Collections@Delaware.gov.)                                 | MHF- DTR) Nursing Facility Quality Assessment returns (NHF-TAX)<br>Business License Application (CRA- REG) Business License Renewal |   |
|       |  | Dusiness License Application (CKA- KEO) Dusiness License Kellewal   |   |

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

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|       |               | federal extension request is included with the Delaware final corporate      |                   |
|       |               | return when it is filed.   |                   |
|       |               | Pursuant to 30 Del. C. § 511(a), the Director of the DOR (the                |                   |
|       |               | "Director") has broad discretion to "grant reasonable extension[s]           |                   |
|       |               | of time for the payment of any tax or estimated tax", on such                |                   |
|       |               | terms and conditions as the Director determines are appropriate.             |                   |
|       |               | Due to the current COVID 19 emergency in Delaware, the Director              |                   |
|       |               | hereby grants extensions similar to those recently granted by the            |                   |
|       |               | Internal Revenue Service. The relief outlined in this TIM will be            |                   |
|       |               | automatically provided to all effected taxpayers as follows:                 |                   |
|       |               | 1. Corporate tentative returns that would be due on April 15, 2020           |                   |
|       |               | pursuant to 30 Del. C. § 1904(a) will now be due on July 15, 2020.           |                   |
|       |               | 2. Personal income tax returns that would be due on April 30, 2020           |                   |
|       |               | will now be due on July 15, 2020. If a taxpayer needs additional time        |                   |
|       |               | beyond the extended due date, taxpayers may request an extension             |                   |
|       |               | requesting additional time to file through Revenue's online system.          |                   |
|       |               | This will provide an automatic extension of time to file to October          |                   |
|       |               | <b>15, 2020.</b> This requires the submission of Form 1027, available on the |                   |
|       |               | Division of Revenue website.   |                   |
|       |               |  |                   |
|       |               | 3. Estimated personal income tax payments that are due on April 30,          |                   |
|       |               | 2020 are extended to July 15, 2020. Please note that the second              |                   |
|       |               | quarter payments remain due on June 15, 2020.                                |                   |
|       |               | 4. Fiduciary income tax returns that are due on April 30, 2020 will          |                   |
|       |               | <b>now be due on July 15, 2020</b> . If a taxpayer needs additional time     |                   |
|       |               | beyond the extended due date, the Division of Revenue reminds all            |                   |
|       |               | taxpayers that they may file an extension requesting additional time         |                   |
|       |               | to file. This will provide an automatic extension of time to file to         |                   |
|       |               | October 15, 2020. This requires the submission of Form 400-EX,               |                   |
|       |               | available on the Division of Revenue website.                                |                   |
|       |               | Any extension forms that would otherwise be submitted on paper               |                   |
|       |               | may be submitted electronically to DOR at                                    |                   |
|       |               | DOR_PublicService@delaware.gov. Please note an extension only                |                   |
|       |               | extends the due date for filing, not for payment. The payment                |                   |
|       |               | deadline will be July 15, 2020 and penalties and interest on                 |                   |
|       |               | underpayments will be calculated from that date, even if a taxpayer          |                   |
|       |               | requests an additional extension of time to file.                            |                   |
|       |               | Additionally, throughout the COVID-19 Emergency, DOR continues               |                   |
|       |               | to work with taxpayers who owe outstanding balances. If you owe              |                   |
|       |               | taxes to DOR and need assistance, you may reach our collections team         |                   |
|       |               | via email at DOR_Collections@Delaware.gov. For additional                    |                   |

| 20-01 Extended Real                               |
|---|
| ate for Hotels and Motels                         |
| Half Tax Year 2020                                |
| r motel may pay its first                         |
| al property tax installment                       |
| 20, and such payment made                         |
| timely, to the extent it                          |
| •   |
| y current. Penalty and                            |
| or periods are unaffected by                      |
| t may be designated to a                          |
| or ther, a hotel or motel may                     |
| alty and interest tax relief                      |
| use taxes.  |
|   |
| emergency legislation                             |
| se Emergency Amendment                            |
| roduced. It would: extend                         |
|   |
| ments for hotels from , allow other businesses to |
| tax payments, provide a                           |
| nsion to June 1 for the                           |
| would extend                                      |
| bensation to taxpayers                            |
| COVID-19. The bill would                          |
| es to remit sales taxes due                       |
| ch but defer payment until                        |
| ut facing fees, fines,                            |
| (3/12/20)   |
|   |
| ns and COVID-19 website                           |
|   |
| 2020  |
| r employees and taxpayers                         |
| e Office of Tax and continue to closely           |
| velopments and follow the                         |
| ayor and District officials,                      |
| ase Control Prevention                            |
| ld Health Organization                            |
| a manun ongannzanton                              |
|   |

| State | Guidance/Date                           | Gui         | dance Relief Provisions for Corona   | virus                                 | Other Information                                      |
|-------|---|-------------|--|---------------------------------------|--|
|       | partnership tax returns, and            | Off         | ice of Tax and Revenue will not se   | eek to impose corporation             | (WHO) regarding the Coronavirus (COVID-                |
|       | franchise tax returns is extended to    | fra         | nchise tax or unincorporated busi  | ness franchise tax nexus solely       | 19).   |
|       | July 15, 2020, and includes             | on          | the basis of employees or property   | v used to allow employees to          |  |
|       | combined return filers. The             | wo          | rk from home (e.g., computers, com   | mputer equipment, or similar          | In line with the District Department of Health         |
|       | deadlines for individual and            | pro         | perty) temporarily located in the  | District during the period of         | recommendation on mass gatherings, OTR is              |
|       | business taxpayers to file their Tax    |             | declared public emergency and p  |                                       | suspending all community outreach events until         |
|       | Year 2020 estimated tax payments        | inc         | luding any further extensions by t   | he Mayor and for 90 days after        | further notice.  |
|       | (Forms D-40ES, D-41ES, D-20ES,          | the         | Mayor declares an end to the pub   | olic emergency. Furthermore,          |  |
|       | and D-30ES) remain unchanged.           | the         | presence of employees under thes   | e conditions will not cause a         |  |
|       | The first quarter payments are due      | bus         | iness to lose the protections of Pul   | blic Law 86-272. For additional       | Individual Income and Business Taxes:                  |
|       | April 15, 2020, and the second          | info        | ormation, please contact OTR's e-Se  | ervices Unit at e-                    | OTR is open and operating on a normal                  |
|       | quarter payments are due June 15,       | serv        | vices.otr@dc.gov or (202) 759-1946   | "                                     | schedule, Monday to Friday, 8:15 am to 5:30            |
|       | 2020. OTR will abate interest and       |             |  |                                       | pm. We do, however, recommend that                     |
|       | waive penalties for failure to timely   |             | OTR Announcement on Important  | Real Property Tax Filing              | taxpayers utilize our online portal,                   |
|       | pay sales and use tax due for periods   | Dea         | adline Extensions (4/30/20)  |                                       | MyTax.DC.gov, for their tax matters, such as:          |
|       | ending on February 29, 2020 and         |             |  |                                       | Refund status;   |
|       | March 31, 2020, provided certain        |             | order to assist property owners impa   |                                       | Paying of individual income and business taxes;        |
|       | conditions are met. Taxpayers may       |             | demic, the Office of Tax and Reven   |                                       | Registering a business;                                |
|       | continue to request an extension to     |             | e important deadlines for property of  |                                       | Submitting a request for a Certificate of Clean        |
|       | file their income, partnership and      |             | umbia. Please see below for the new  |                                       | Hands; and   |
|       | franchise tax returns to October 15,    |             | o wish to appeal their TY 2021 real  |                                       | Much more.   |
|       | 2020. All such extension requests       |             | empt Property Annual Use report, as  | well as file an Income &              | We strongly encourage taxpayers to file their          |
|       | must be made by filing the              | Exp         | <u>ense (I&amp;E)</u> report:  |                                       | individual income tax returns electronically.          |
|       | applicable extension form with OTR      |             | Real Property Tax Fi   | ling Deadlines:                       |  |
|       | by July 15, 2020 and making all         |             | Process  | Updated Deadline                      | OTR offers the following E-Filing options:             |
|       | required payments for tax year 2019     | L           | First Level Assessment Appeals   |                                       |  |
|       | by July 15, 2020. The deadlines to      |             | (TY 2021)  | May 15, 2020                          | Free File: A unique free service which allows          |
|       | file Forms D-20ES, D-30ES, D-           |             | (112021)   | Widy 15, 2020                         | taxpayers to choose from a number of free tax          |
|       | 40ES and D-41ES and to make             |             | Income and Expense Report  | June 1, 2020                          | prep software that works best for their tax            |
|       | estimated tax payments remains          |             | Exempt Property Annual Use   |                                       | situation.   |
|       | unchanged. The first quarter            |             | Report   | May 15, 2020                          | <b>Fillable Form:</b> This free online version of form |
|       | payments are due April 15, 2020,        |             | Report   | 101ay 10, 2020                        | D-40 and schedules allows taxpayers to fill in         |
|       | and the second quarter payments are     | DC          | OTD TAX NOTICE 2020 05 CO  | VID 10 ED ANCHISE TAY                 | their tax information, sign electronically and e-      |
|       | due June 15, 2020. <u>The Office of</u> |             | <u>OTR TAX NOTICE 2020 – 05 CO</u><br>XUS (4/10/20) and DC <u>OTR Releas</u> |                                       | file their return.                                     |
|       | Tax and Revenue will not seek to        |             | VID-19 Emergency Income and Fra  |                                       | Real Property Taxes:                                   |
|       | impose corporation franchise tax or     | <u>co</u>   | VID-19 Emergency income and Fra  | 1000000000000000000000000000000000000 | Real property tax matters can be conducted at          |
|       | unincorporated business franchise       | " <b>O</b>  | March 11, 2020, the Mayor of the   | District of Columbia declarad a       | OTR's website, otr.cfo.dc.gov under the "Real          |
|       | tax nexus solely on the basis of        |             | n March 11, 2020, the Mayor of the<br>lic emergency and a public health e    |                                       | Property" tab. Property owners have the option         |
|       | employees or property used to allow     |             | onavirus (COVID-19). See <u>Mayor's</u>                                      |                                       | of paying their property taxes online or by            |
|       | employees to work from home (e.g.,      |             | 0, and Mayor's Order 2020-46 date  |                                       | visiting any Wells Fargo branch in the District.       |
|       | computers, computer equipment, or       |             | sequently extended the declaration of  |                                       |  |
|       | similar property) temporarily           |             | lic health emergency through April   |                                       | Contact OTR:   |
|       | located in the District during the      |             | 0-050 dated March 20, 2020.  | 24, 2020. See <u>wayor s Order</u>    |  |
|       | period of the declared public           | <u>20</u> 2 | <u>10-050</u> ualeu March 20, 2020.  |                                       |  |

| State | Guidance/Date                          | Guidance Relief Provisions for Coronavirus   | Other Information                                  |
|-------|--|--|--|
|       | emergency and public health            | The Office of Tax and Revenue will not seek to impose corporation  | Taxpayers can also request assistance by calling   |
|       | emergency, including any further       | franchise tax or unincorporated business franchise tax nexus solely on   | OTR's Customer Service Center at (202) 727-        |
|       | extensions by the Mayor and for 90     | the basis of employees or property used to allow employees to work   | 4TAX. Anyone that is ill and is planning to visit  |
|       | days after the Mayor declares an       | from home (e.g., computers, computer equipment, or similar property)   | OTR's Walk-In Center, we advise them to            |
|       | end to the public emergency.           | temporarily located in the District during the period of the declared  | postpone their visit until they consult with their |
|       | Furthermore, the presence of           | public emergency and public health emergency, including any further  | healthcare provider.                               |
|       | employees under these conditions       | extensions by the Mayor.   |  |
|       | will not cause a business to lose the  | For additional information, please contact OTR's Customer Service  | We will announce updates on our website and        |
|       | protections of Public Law 86-272.      | Center at <u>e-services.otr@dc.gov</u> or (202) 759-1946." (4/10/20)   | on our social media platforms." $(3/13/20)$        |
|       | The Office of Tax and Revenue will     |  | ······································             |
|       | allow taxpayers and tax                | DC OTR News Release COVID-19 Emergency Income and Franchise  |  |
|       | professionals to use digital           | <u>Tax Extension</u> (4/9/20) OTR <u>NOTICE 2020 – 03</u> COVID-19   |  |
|       | signatures on forms, even those        | EMERGENCY INCOME AND FRANCHISE TAX EXTENSION   |  |
|       | forms that cannot be filed             | (4/9/20)   |  |
|       | electronically during the declared     |  |  |
|       | public health emergency. If            | "The District of Columbia has extended the deadline to file and pay all  |  |
|       | electronic filing is not possible.     | income, partnership and franchise tax returns until July 15, 2020. This  |  |
|       | taxpayers and tax professionals may    | extension applies to all D-20, D-30, D-40, D-41, D-40B, and D-65 tax   |  |
|       | digitally sign an income tax,          | filers, and includes combined return filers. This extension is automatic   |  |
|       | withholding, or                        | and does not require taxpayers to apply.   |  |
|       | corporate/unincorporated franchise     | Taxpayers may continue to request an extension to file their income,   |  |
|       | business tax return and mail in a      | partnership and franchise tax returns to October 15, 2020. All such  |  |
|       | printed copy of the return with the    | extension requests must be made by filing the applicable extension form  |  |
|       | digital signature to the Office of Tax | with OTR by July 15, 2020 and making all required payments for tax   |  |
|       | and Revenue.)                          | year 2019 by July 15, 2020.  |  |
|       |  | The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-41ES and  |  |
|       |  | to make estimated tax payments remains unchanged. The first quarter  |  |
|       |  | payments are due April 15, 2020, and the second quarter payments are   |  |
|       |  | due June 15, 2020.   |  |
|       |  | For additional information, please contact OTR's Customer Service  |  |
|       |  | Center at e-services.otr@dc.gov or (202) 759-1946."  |  |
|       |  | DC OTD News Deleges COVID 10 Deel Dressets Ter Develop   |  |
|       |  | DC OTR News Release <u>COVID-19 Real Property Tax Penalty &amp;</u><br>Interest Waiver Form and ASD-900 RPT Waiver Request Form (4/8/20) |  |
|       |  | This application is for property owners impacted by the COVID-19   |  |
|       |  | pandemic for Tax Year 2020 first half real property taxes only.  |  |
|       |  | pandenne for Tax Tear 2020 first nan fear property taxes only.   |  |
|       |  | DC OTR Coronavirus Information and Guidance Webpage (4/3/20)   |  |
|       |  | De orre coronaviras information and Galdance (100 page (110 20)  |  |
|       |  | "April 3, 2020: OTR Warns About Scams Involving Federal Payments   |  |
|       |  | For Individuals  |  |
|       |  | March 26, 2020: District of Columbia Estimated Tax Payment Deadlines   |  |
|       |  | Remain Unchanged   |  |
|       |  | March 24, 2020: Wells Fargo Closure of Several District Branches   |  |

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

| State   | Guidance/Date   | Guidance Relief Provisions for Coronavirus  | Other Information                                |
|---------|---|---|--|
|         |   | DC OTR TAX NOTICE 2020 - 02 COVID-19 EMERGENCY SALES  |  |
|         |   | AND USE TAX RELIEF (3/20/20)  |  |
|         |   |   |  |
|         |   | "On March 17, 2020, the Council of the District of Columbia enacted the   |  |
|         |   | COVID-19 Response Emergency Amendment Act of 2020 ("Act"). See<br>COVID-19 Response Emergency Amendment Act of 2020, effective  |  |
|         |   | March 17, 2020 (Act No. 23-0217). The Act amended D.C. Code § 47-   |  |
|         |   | 4221 by expanding the authority of the Office of Tax and Revenue  |  |
|         |   | ("OTR") to abate interest and waive penalties for failure to timely pay   |  |
|         |   | sales and use tax due for periods ending on February 29, 2020 and   |  |
|         |   | March 31, 2020, provided certain conditions are met.  |  |
|         |   | All vendors who are required to file sales and use tax returns on either a  |  |
|         |   | monthly or a quarterly basis are eligible for this relief, except for hotels  |  |
|         |   | and motels permitted to defer real property taxes under D.C. Code § 47-   |  |
|         |   | 811(b). (For more information regarding the real property tax deferral,   |  |
|         |   | see OTR Notice 2020-01, Extended Real Property Tax Due Date for   |  |
|         |   | Hotels and Motels Relating to the First Half of Tax Year 2020   |  |
|         |   | Installment). Any hotel or motel vendor registered with OTR with the  |  |
|         |   | NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief.  |  |
|         |   |   |  |
|         |   | Accordingly, OTR will automatically waive interest and penalties that   |  |
|         |   | would ordinarily be assessed for failure to timely pay sales and use tax  |  |
|         |   | due for periods ending on February 29, 2020 and March 31, 2020 as   |  |
|         |   | follows: • Monthly Filers. Eligible vendors who are required to file sales tax returns on a monthly basis must file an FR-800M as usual through   |  |
|         |   | MyTax.DC.gov on or before March 20, 2020 for the period ending  |  |
|         |   | February 29, 2020 and on or before April 20, 2020 for the period ending   |  |
|         |   | March 31, 2020. • Quarterly Filers. Eligible vendors who are required to  |  |
|         |   | file sales tax returns on a quarterly basis must file an FR-800Q as usual   |  |
|         |   | through MyTax.DC.gov on or before April 20, 2020 for the period   |  |
|         |   | ending March 31, 2020. • All eligible vendors must pay in full all sales  |  |
|         |   | and use taxes due for periods ending on February 29, 2020 and March   |  |
|         |   | 31, 2020 on or before July 20, 2020. Failure to pay in full by July 20, 2020 will result in interest and penalties accruing from your original  |  |
|         |   | payment due dates.  |  |
|         |   |   |  |
|         |   | For additional information, please contact OTR's Customer Service   |  |
|         |   | Center at e-services.otr@dc.gov or (202) 759-1946." (4/20/20)   | N D 1 (2/15/20)                                  |
| Florida | FL DOR <u>Press Release on CIT</u><br>Extension (4/27/20) | FL DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)  | News Release (3/15/20)<br>"DEPARTMENT OF REVENUE |
|         | $\frac{12 \times 101151011}{12} (4/27/20)$                | FL DOR Press Release on CIT Extension (4/27/20)   | "The Department of Revenue's Child Support       |
|         |   | $\frac{112}{200} \frac{112}{11200} \frac{112}{11200} \frac{112}{11200} \frac{112}{11200} \frac{112}{11200} \frac{112}{11200} \frac{112}{11200} \frac{112}{112000} \frac{112}{112000} \frac{112}{1120000} \frac{112}{1120000000000000000000000000000000$ | Program is working to reduce when customers      |
|         |   |   | riogram is working to reduce when eustomers      |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus  | Other Information   |
|-------|--|---|---|
|       | FL DOR Executive Order of  | "Apr. 27, 2020: Florida Department of Revenue Issues Emergency  | are required to visit a local child support office              |
|       | Emergency - #20-52-DOR-003   | Order for Corporate Income Taxes  | and is providing new connect/customer service                   |
|       | (4/27/20)  | FOR IMMEDIATE RELEASE: April 27, 2020   | options.  |
|       |  | Department of Revenue Extends Due Dates for Certain Corporate   |   |
|       | FL DOR Executive Order of  | Income Tax Returns and Payments   | Efforts include rescheduling genetic testing                    |
|       | Emergency - # 20-52-DOR-002,   | TALLAHASSEE, Fla Today, Department of Revenue Executive   | sample collection appointments and postponing                   |
|       | (3/26/20)  | Director Jim Zingale issued an emergency order to extend filing   | other types of appointments. The Program will                   |
|       |  | deadlines for certain Florida corporate income tax (CIT) payments   | soon be implementing the ability for parents to                 |
|       | Summary of Florida sales tax relief                                  | and returns. Order of Emergency Waiver/Deviation #20-52-DOR-  | enter into written agreements over the phone,                   |
|       | (3/26/20)  | 003 extends the following due dates:  | and the Program will be providing new fax,                      |
|       |  | For entities with a fiscal year ending <b>December 31, 2019</b> :   | email and form drop-off processes.                              |
|       | (Note: The state does not impose a                                   | • The May 1, 2020, due date for Florida CIT <b>returns</b> is extended to                                   |   |
|       | personal income tax.)  | August 3, 2020.   | The Department of Revenue's General Tax                         |
|       |  | • The May 1, 2020, due date for Florida CIT <b>payments</b> is extended to                                  | Administration (GTA) program is working with                    |
|       | (6/1 - FL corporate income tax                                       | June 1, 2020.   | its tax processing vendor to ensure continuity in               |
|       | return payments and extension  | • The due date to submit a request for extension of time to file the  | tax data and payment processing.                                |
|       | requests due, and 8/3 – returns                                      | return and make any tentative payment is extended to June 1, 2020.  |   |
|       | filing due (for fiscal year ending                                   | For entities with a fiscal year ending <b>January 31, 2020</b> :  | GTA is closely monitoring any future                            |
|       | 12/31/19 and 1/31/20) instead of                                     | • The June 1, 2020, due date for Florida CIT <b>returns</b> is extended to                                  | guidance issued by the Internal Revenue                         |
|       | the May 1 (for 12/31/19  | August 3, 2020.   | Service for potential corporate income tax due date extensions. |
|       | taxpayers) and June 1 (for   | • The June 1, 2020, due date for Florida CIT <b>payments</b> or to submit a                                 | uue uate extensions.  |
|       | 1/31/20 taxpayers) original due                                      | request for extension of time to file remains June 1, 2020.   | The Department has increased messaging on                       |
|       | dates. For fiscal years ending                                       | For entities with a fiscal year ending <b>February 29, 2020</b> :   | preventative measures through the deployment                    |
|       | 2/29/20, 7/1 remains the   | • The July 1, 2020, due date for Florida CIT <b>returns</b> is extended to                                  | of DOH/CDC posters, ensured hand sanitizer is                   |
|       | payment deadline and the filing                                      | August 3, 2020.   | available, and increased cleaning of high-traffic               |
|       | deadline is extended to $8/3$  | • The July 1, 2020, due date for Florida CIT <b>payments</b> or to submit a                                 | areas in our public areas of our service centers."              |
|       | return (instead of originally 7/1).                                  | request for extension of time to file remains July 1, 2020.   |   |
|       | This emergency order does not  | Florida CIT payments should be based on the corporation's best  | Florida DOR website:  |
|       | change the current due dates for<br>Florida CIT <b>estimated</b>     | estimate of the amount that would be due with the returns.  | "The Florida Department of Revenue is                           |
|       |  | Although the Internal Revenue Service (IRS) extended the due dates  | monitoring developments pertaining to the                       |
|       | <b>payments</b> due between April 1, 2020 and July 15, 2020. Florida | for all federal CIT payments, this emergency order does not change  | novel coronavirus (COVID-19) and is following                   |
|       | CIT payments should be based   | the current due dates for Florida CIT <b>estimated payments</b> due   | guidance from federal and state officials. We                   |
|       | on the corporation's best  | between April 1, 2020 and July 15, 2020.<br>Florida CIT produces \$2.8 billion annually and funds more than | understand you may have some concerns and                       |
|       | estimate of the amount that  | 8.2% of Florida's General Revenue programs. Final Florida CIT   | uncertainty pertaining to COVID-19 and are                      |
|       | would be due with the returns.)                                      | returns, including requests for an extension of time to file, and   | committed to being responsive to your needs.                    |
|       |  | associated payments are normally due on the first day of the fifth  | To that end, the Department has established a                   |
|       | Broward County, Florida: Broward                                     | month following the close of a corporation's fiscal year or, for  | dedicated team to address tax-related issues                    |
|       | County Property Appraiser's Office                                   | entities with fiscal years ending June 30, the first day of the fourth                                      | pertaining to COVID-19 and has created an                       |
|       | COVID-19 <u>Update</u> (3/17/20)                                     | month following the close of a corporation's fiscal year.   | email address,  |
|       | (0) 112 17 <u>opano</u> (0) 11/20)                                   | On March 9, 2020, Governor Ron DeSantis issued Executive Order  | COVID19TAXHELP@FloridaRevenue.com,                              |
|       | Pinellas County, Florida: Tangible                                   | Number 20-52, declaring a state of emergency in response to the   | where you can share your questions and                          |
|       | Personal Property (TPP) Return                                       | recent COVID-19 outbreak. The Department has implemented the  | concerns.   |
|       | reisonarrioperty (IFF) Ketuni  | filing date extensions pursuant to subsection 213.055(2), F.S., which                                       |   |
|       |  |   | 1   |

| <ul> <li>indiate: As a result of COVID-19, and the interperture bine correction of the Department of Revenue to automate 45-day extension to file their TPP returns, extending the dataset of the returns, textending the dataset of the returns to May 15th, 2020.</li> <li>Miami Dade County, Florida: Destinate setting of the returns to the dataset of the returns for the returned for insynvers in the Department has each additional questions. The Department has each additional questions to the site of the returns for the returns for the returns for the Coronavins (COVID-19) and created an email address.</li> <li>COVID-19 and crea</li></ul>   | State | Guidance/Date                        | Guidance Relief Provisions for Coronavirus                        | Other Information                                 |
|--|-------|--------------------------------------|---|---|
| automatic 45-day extension to file<br>ther TPP returns, secteding the due<br>date for the returns to May 15th,<br>2020.On Thursday, April 9, 2020, the IRS extended the due dates for<br>the addine actual control of the appendix star velated issues perturns to<br>Maxim Dade County, Florida:<br>Deadline extended for taxpayers<br>filing a tangible personal property<br>return, Form DR-405, due to DR-405, due to Partice 19 and created an email address.<br>(COVID-19 and created an email address,<br>COVID-19 and created an email address.)<br>(COVID-19 and created an email address.)<br>(COVID-19) updates. From the information to to sign up<br>for cmail updates from the Department of Revenue, visit<br>Taxpayers who collected in February and<br>due on or hefere March 20, 2020-<br>waive penalty and interest for<br>taxpayers who collected in february and<br>due on or before March 20, 2020-<br>waive penalty and interest for<br>taxpayers who collected in Maximity Development<br>taxpayers who collected in Maximative Heatings (DOAH)<br>Tax (includes Discretionary Sales<br>Struts.) Touris Development<br>multice the Florida Resonance of the State of<br>Florida. Ron DocSantis Issued Executive Order of Executive Order of Benergency . # 20-52-DOR-002 (3/a/26/20)<br>(BEPARTMENT OF REVENUE)"If you are scheduled for a court hearing related<br>to your child support case, please context to<br>to post scheduled.(FICE OF THE EXECUTIVE DIRECTOR<br>Department), New Tire Fees (Solid Waste<br>and Surcharge Return), Prepaid<br>Wireless E-P1 Fee, Lead Advises, Son March 13 20201 President Donald Trump<br>declared the COVID-19, orders<br>collected in Mar   |       | update: As a result of COVID-19,     | authorizes the Executive Director of the Department of Revenue to | The Department encourages all taxpayers to        |
| <ul> <li>their TPP returns, extending the due date for the returns to May 15th, 2020.</li> <li>Miami Dade County, Florida: Development Tas is address account of the return to address tax-veloted issues pertaining to COVID-19 and an email address.</li> <li>COVID-19 and created an email address.</li> <li>COVID-19 and the created and created an email address.</li> <li>COVID-19 and the created t</li></ul>   |       | all TPP accounts will be granted an  | carry out certain actions during a declared state of emergency.   | conduct their business with us through online     |
| date for the returns to May 15th,<br>2020.char for taxpayers who have additional questions, the Department has<br>established a deficated team to address tax-related issues pertaining<br>to COVID-19 and created an email address,<br>COVID-19 and created a   |       |                                      |   |   |
| <ul> <li>2020.</li> &lt;</ul>   |       |                                      |   |   |
| <ul> <li>Miami Dade County, Florida:<br/>Deadline extended for taxpayers<br/>filing a tangible personal property<br/>return, Form DR-405, due to the<br/>unfortunate circumstances regarding<br/>the Coronavirus (COVID-19) methods for the Department of Revenue, visit<br/>findravenue com."</li> <li>Cake context at (350) 488-6800.</li> <li>COVID-19 and created an email address,<br/>COVID1913ALFIL P@fordarevenue.com, visit<br/>for email updates from the Department of Revenue, visit<br/>findravenue com."</li> <li>FL DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</li> <li>Cake context at (350) 488-6800.</li> <li>Wether the dea<br/>in 2/20 but unable to meet the dea<br/>date if the taxes are reported and<br/>remitted by 3/31/20; Sales and Use<br/>Tax (includes Discretionary Sales<br/>Surtax), Torrist Development Tax<br/>(for counties administered by the<br/>Department), New The Focs (Solid<br/>Waste and Surcharge Return),<br/>Rental Car Surcharge (Solid Waste<br/>and<br/>Surcharge Return),<br/>For the MARCH 2020<br/>REPORTING PERIOD - taxes<br/>collected in March and due on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and due on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and due on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and due on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and due on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and due on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and due on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and due on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and Aue on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and Aue on<br/>before April 20, 2020 - usapayers<br/>not adversely affected by the<br/>collected in March and Aue on<br/>before April 20, 2020 - usapayers<br/>not adversely affected from the COVID-19 outs</li></ul> |       |                                      |   |   |
| Miami Dade County, Florida:<br>Deadline extended for taxpayers<br>fing a tangible personal property<br>return, Form DR-405, due to the<br>unfortunate circumstances regarding<br>the Coronavirus (COVID-19)COVID1917AXHELP definidatesence.com. Visit the Department of to sign up<br>for email updates from the Department of Revenue, visit<br>to email pdates from the Department of Revenue, visit<br>to email updates from the Department of Revenue, visit<br>to email pdates from the Department of Revenue, visit<br>to email updates from the Department of Revenue to Provide Revenue to provide Revenue to provide Revenue, provide Revenue, provide Revenue, preve   |       | 2020.                                |   |   |
| Deadline extended for taxparers<br>filing a tangible personal property<br>return, Form DR-405, due to the<br>unfortunate circumstances regarding<br>the Coronavirus (COVID-19)webpage for COVID-19 updates. For more information or to sign up<br>for email updates from the Department of Revenue, visit<br>for dare up the taxparers who collected in February and<br>due on or before March 20, 2020 –<br>waive penalty and interest for<br>taxparers who collected these taxes<br>in 220 but unable to meet the<br>date if the taxes are reported and<br>remitted by 3/31/20. Sales and Use<br>Tax (includes Discretionary Sales<br>Surtax), Tourist Development Tax<br>(for counties administered by the<br>Department), New Tire Fees (Solid<br>Waste and<br>Surcharge Return),<br>Rental Car Surcharge Return),<br>Rortial Car Surch  |       |                                      |   |   |
| <ul> <li>beadline extended for taxpavers</li> <li>webpage for COVID-19 updates. For more information or to sign up<br/>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for email updates from the Department of Revenue, visit</li> <li>for the Security Order of Emergency - #20-52-DOR-003 (4/27/20)</li> <li>fue DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</li> <li>fue DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</li> <li>fue DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</li> <li>fue DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</li> <li>fue DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</li> <li>fue DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</li> <li>fue to deal taxes are reported and<br/>remitted by 3/31/20: Sales and Use</li> <li>for counties administered by the</li> <li>20-52-DOR-002 (Sales and Use Tax sund Related Taxes)</li> <li>wHEREAS, on March 9, 2020. the Governor of the State of<br/>energency exists for the entire State of Florida. E0 20-52:</li> <li>fue to dadie the set of Solid Waste and<br/>Surcharge Return).</li> <li>for the March 12020</li> <li>Retporting Florida. EXPORTING PERIOD - taxes<br/>collected in March and due on<br/>before April 20, 2020 - taxpayers</li> <li>fue to dadie so taxes and such are safe state are diversely affected from the COVID-19 maye.</li> <li>in the deadines of taxes due such as S</li></ul>   |       | Miami Dade County, Florida:          |   |   |
| filing a tangible personal property<br>return, Form DR-405, due to the<br>unfortunate circumstances regarding<br>the Coronavirus (COVID-19)for email updates from the Department of Revenue, visit<br>floridarevenue.com."we are committed to being responsive to your<br>needs."(Taxes collected in February and<br>due on or before March 20, 2020-<br>waive penalty and interest for<br>taxpayers who collected these taxes<br>in 2/20 but unable to meet the<br>date if the taxes are reported and<br>remitted by 3/31/20: Sales and Use<br>Tax (includes Discretionary Sales<br>Surtax), Touris Development Tax<br>(for counties administered by the<br>Department), New Tire Fees (Solid<br>Waste and<br>Surcharge Return),<br>Rental Car Surcharge Return),<br>   |       |                                      |   |   |
| <ul> <li>return, Form DR-405, due to the unfortunate circumstances regarding the Coronavirus (COVID-19)</li> <li>(Taxes collected in February and due on or before March 20, 2020-twise generation of the tass are reported and remitted by 3/31/20: Sales and User Tax (in Lodes Discretionary Sales Surtax), Tourist Development Tax (for counties administered by the Department), New Tire Fees (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return), Dry-Cleaning G</li></ul>   |       | filing a tangible personal property  |   | • • •   |
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| due on or before March 20, 2020 –<br>waive penalty and interest for<br>taxpayers who collected these taxes<br>in 2/20 but unable to meet the due<br>date if the taxes are reported and<br>remitted by 3/31/20: Sales and Use<br>Tax (includes Discretionary Sales<br>Surtax), Tourist Development Tax<br>(for counties administered by the<br>Department), New Tire Fees (Solid<br>Waste and Surcharge Return),<br>Rental Car Surcharge (Solid Waste<br>and Surcharge Return), Pre-peial<br>Gross Receipts (Solid Waste and<br>Surcharge Return),<br>For the MARCH 2020<br>RePORTING PERIOD - taxes<br>collected in March and due on or<br>before April 20, 2020 - taxpayers<br>not adversely affected by the"STATE OF FLORIDA<br>DEPARTMENT OF REVENUE"If you are scheduled for a court hearing relater<br>to your child support case, please check with<br>the local court where the hearing is scheduled.0"If you are scheduled for a court hearing relater<br>ORDER OF ELERGENCY WAIVER/DEVIATION (ORDER)<br># 20-52-DOR-002 (Sales and Use Tax and Related Taxes)"If you are scheduled for a court hearing relater<br>to your child support case, please check with<br>the local court where the hearing is scheduled.0WHEREAS, on March 9, 2020. the Governor of the State of<br>Florida. Ron DeSantis, lissued Executive Order Number 20-52 (EO 20-<br>52) in response to the recure IOVID-19 outpreak and declared a state<br>of mergency exists for the entire State of Florida. EO 20-52<br>authorizes each State agency to suspend any regulatory statute,<br>including the authority to suspend statute and rule, if strict<br>compliance would prevent, hinder or delay necessary action in coping<br>declared the COVID -19 outpreak constituted a national emergency<br>suiting alocal office, visit<br>the child Support Program COVID-19 page.""If you are scheduled for a court hearing relater<br>to your child support case, please contact the<br>Florida.  |       |                                      | FL DOR Executive Order of Emergency - # 20-52-DOR-002, (3/26/20)  | appearing telephonically.                         |
| due on or before March 20, 2020 –<br>waive penalty and interest for<br>taxpayers who collected these taxes<br>in 2/20 but unable to meet the due<br>date if the taxes are reported and<br>remitted by 3/31/20: Sales and Use<br>Tax (includes Discretionary Sales<br>Surtax), Tourist Development Tax<br>(for counties administered by the<br>Department), New Tire Fees (Solid<br>Waste and Surcharge Return),<br>Rental Car Surcharge (Solid Waste<br>and Surcharge Return), Pre-peial<br>Gross Receipts (Solid Waste and<br>Surcharge Return),<br>For the MARCH 2020<br>RePORTING PERIOD - taxes<br>collected in March and due on or<br>before April 20, 2020 - taxpayers<br>not adversely affected by the"STATE OF FLORIDA<br>DEPARTMENT OF REVENUE"If you are scheduled for a court hearing relater<br>to your child support case, please check with<br>the local court where the hearing is scheduled.0"If you are scheduled for a court hearing relater<br>ORDER OF ELERGENCY WAIVER/DEVIATION (ORDER)<br># 20-52-DOR-002 (Sales and Use Tax and Related Taxes)"If you are scheduled for a court hearing relater<br>to your child support case, please check with<br>the local court where the hearing is scheduled.0WHEREAS, on March 9, 2020. the Governor of the State of<br>Florida. Ron DeSantis, lissued Executive Order Number 20-52 (EO 20-<br>52) in response to the recure IOVID-19 outpreak and declared a state<br>of mergency exists for the entire State of Florida. EO 20-52<br>authorizes each State agency to suspend any regulatory statute,<br>including the authority to suspend statute and rule, if strict<br>compliance would prevent, hinder or delay necessary action in coping<br>declared the COVID -19 outpreak constituted a national emergency<br>suiting alocal office, visit<br>the child Support Program COVID-19 page.""If you are scheduled for a court hearing relater<br>to your child support case, please contact the<br>Florida.  |       | (Taxes collected in February and     |   |   |
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| In 2/20 but unable to meet the due<br>date if the taxes are reported and<br>remitted by 3/31/20: Sales and Use<br>Tax (includes Discretionary Sales<br>Surtax), Tourist Development Tax<br>(for counties administered by the<br>Department), New Tire Fees (Solid<br>Waste and Surcharge Return), Prepaid<br>Wireless E-911 Fee, Lead Acid<br>Battery Fees (Solid Waste<br>and Surcharge Return), Dry-Cleaning<br>Gross Receipts (Solid Waste and<br>Surcharge Return), Dry-Cleaning<br>Gross Receipts (Solid Waste and <b< th=""><th></th><td>waive penalty and interest for</td><td></td><td></td></b<>  |       | waive penalty and interest for       |   |   |
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| <ul> <li>WHEREAS, on March 9, 2020. the Governor of the State of Florida, Ron DeSantisl issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state (for counties administered by the Department), New Tire Fees (Solid Waste and Surcharge Return), Rental Car Surcharge (Solid Waste and Surcharge Return), Pre-cleaning Gross Receipts (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return), For the MARCH 2020 REPORTING PERIOD - taxes collected in March and due on or before April 20, 2020 - taxpagyers not adversely affected by the</li> <li>WHEREASI on March 16, 20201 Governor Ron DeSantis, directed the Florida Department of Revenue to provide flexibility on the deadlines of taxes due such as Sales and Use Tax (SUT) to assist businesses that are adversely affected by the</li> </ul>   |       | in $2/20$ but unable to meet the due |   |   |
| <ul> <li>Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52</li> <li>Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52</li> <li>Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52</li> <li>Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52</li> <li>Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida. EO 20-52</li> <li>Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Plorida. EO 20-52</li> <li>Florida, Ron DeSantisI issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and rule, if strict compliance would prevent, hinder or delay necessary action in coping with the emergency; and WHEREAS, on March 131 20201 President Donald Trump declared the COVID -19 outbreak constituted a national emergency exists for handling your child support case without visiting a local office, visit declared the COVID -19 outbreak constituted a national emergency is uport case without visiting a local office, visit to the COVID-19 or to learn more about the virus, please contact the Florida Department of Revenue to provide flexibility on the eating has been contact the COVID-19 or to learn more about the virus, please contact the Florida Department of Health.</li> <th></th><td>date if the taxes are reported and</td><td></td><td></td></ul>   |       | date if the taxes are reported and   |   |   |
| <ul> <li>Surtax), Tourist Development Tax<br/>(for counties administered by the<br/>Department), New Tire Fees (Solid<br/>Waste and Surcharge Return),<br/>Rental Car Surcharge (Solid Waste<br/>and Surcharge Return), Prepaid<br/>Wireless E-911 Fee, Lead Acid<br/>Battery Fees (Solid Waste and<br/>Surcharge Return), Dry-Cleaning<br/>Gross Receipts (Solid Waste and<br/>Surcharge Return).</li> <li>For the MARCH 2020<br/>REPORTING PERIOD - taxes<br/>collected in March and due on or<br/>before April 20, 2020 - taxpayers<br/>not adversely affected by the</li> <li>52) in response to the recent COVID-19 outbreak and declared a state<br/>of emergency exists for the entire State of Florida. EO 20-52<br/>authorizes each State agency to suspend any regulatory statute,<br/>including the authority to suspend statute and rule, if strict<br/>compliance would prevent, hinder or delay necessary action in coping<br/>with the emergency; and<br/>WHEREAS, on March 131 20201 President Donald Trump<br/>declared the COVID -19 outbreak constituted a national emergency<br/>beginning March 1 2020; and<br/><br/>WHEREASI on March 16, 20201 Governor Ron DeSantis,<br/>collected in March and due on or<br/>before April 20, 2020 - taxpayers<br/>not adversely affected by the</li> <li>Surcharge Return).</li> <li>For the MARCH 2020<br/>REPORTING PERIOD - taxes<br/>collected in March and due on or<br/>before April 20, 2020 - taxpayers<br/>not adversely affected by the</li> <li>Surtax</li> <li>Surcharge Return).</li> <li>States add Surcharge Return).</li> <li>States add Surcharge Return).</li> <li>States addition reasures; and</li> <li>Surcharge Return).</li> <li>States addition reasures; and</li> <li>Surcharge</li></ul>  |       | remitted by 3/31/20: Sales and Use   |   |   |
| <ul> <li>bartany Foundation for counties administered by the</li> <li>c) for counties administered by the</li> <li>d) for the MARCH 2020</li> <li>e) for the MARCH 2020 - taxpayers</li> <li>not adversely affected by the</li> <li>d) for the MARCH 2020 - taxpayers</li> <li>not adversely affected by the</li> <li>d) for the MARCH 2020 - taxpayers</li> <li>not adversely affected by the</li> <li>d) for the MARCH 2020 - taxpayers</li> <li>not adversely affected by the</li> <li>d) for the MARCH 2020 - taxpayers</li> <li>not adversely affected by the</li> <li>d) for the MARCH 2020 - taxpayers</li> <li>not adversely affected by the</li> <li>d) for the MARCH 2020 - taxpayers</li> <li>f) the child Support Program COVID-19 page.</li> <li>f) the child Support Program COVID-19 page.</li> <li>f) the child Support Program COVID-19 page.</li> <li>f) the child Support CovID-19 page.</li> <li>f) the child Support CovID-19 page.&lt;</li></ul>  |       | Tax (includes Discretionary Sales    |   |   |
| <ul> <li>Department), New Tire Fees (Solid<br/>Waste and Surcharge Return),<br/>Rental Car Surcharge (Solid Waste<br/>and Surcharge Return), Prepaid<br/>Wireless E-911 Fee, Lead Acid<br/>Battery Fees (Solid Waste and<br/>Surcharge Return), Dry-Cleaning<br/>Gross Receipts (Solid Waste and<br/>Surcharge Return).</li> <li>For the MARCH 2020<br/>REPORTING PERIOD - taxes<br/>collected in March and due on or<br/>before April 20, 2020 - taxpayers<br/>not adversely affected by the</li> <li>authorizes each State agency to suspend any regulatory statute,<br/>including the authority to suspend statute and rule, if strict<br/>compliance would prevent, hinder or delay necessary action in coping<br/>with the emergency; and<br/>WHEREAS, on March 131 20201 President Donald Trump<br/>declared the COVID -19 outbreak constituted a national emergency<br/>beginning March 1 2020; and<br/><br/>WHEREASI on March 16, 20201 Governor Ron DeSantis,<br/>directed the Florida Department of Revenue to provide flexibility<br/>on the deadlines of taxes due such as Sales and Use Tax (SUT) to<br/>assist businesses that are adversely affected from the COVID-19<br/>mitgation rreasures; and<br/></li> <li>If you have any questions about COVID-19, or<br/>to learn more about the virus, please contact the<br/>Florida Department of Health.</li> <li>Legislature: The Senate President issued<br/>memoranda on March 15 and 16 outlining the</li> </ul>  |       | Surtax), Tourist Development Tax     |   |   |
| <ul> <li>Waste and Surcharge Return), Rental Car Surcharge (Solid Waste and Surcharge Return), Prepaid Wireless E-911 Fee, Lead Acid Battery Fees (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return).</li> <li>For the MARCH 2020 REPORTING PERIOD - taxes collected in March and due on or before April 20, 2020 - taxpayers not adversely affected by the not adversely affected by the</li> <li>including the authority to suspend statute and rule, if strict compliance would prevent, hinder or delay necessary action in coping with the emergency; and WHEREAS, on March 131 20201 President Donald Trump declared the COVID -19 outbreak constituted a national emergency beginning March 1 2020; and WHEREASI on March 16, 20201 Governor Ron DeSantis, directed the Florida Department of Revenue to provide flexibility on the deadlines of taxes due such as Sales and Use Tax (SUT) to assist businesses that are adversely affected from the COVID-19 to assist businesses that are adversely affected from the COVID-19 to assist businesses that are adversely affected from the COVID-19 mitgation rreasures; and</li> </ul>   |       | (for counties administered by the    |   |   |
| <ul> <li>Rental Car Surcharge (Solid Waste and Surcharge Return), Prepaid Wireless E-911 Fee, Lead Acid Battery Fees (Solid Waste and Surcharge Return), Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return).</li> <li>For the MARCH 2020 Return).</li> <li>For the MARCH 2020 REPORTING PERIOD - taxes collected in March and due on or before April 20, 2020 - taxpayers not adversely affected by the not adversely affected by the</li> <li>Compliance would prevent, hinder or delay necessary action in coping with the emergency; and WHEREAS, on March 131 20201 President Donald Trump declared the COVID -19 outbreak constituted a national emergency beginning March 1 2020; and</li> <li>WHEREASI on March 16, 20201 Governor Ron DeSantis, directed the Florida Department of Revenue to provide flexibility on the deadlines of taxes due such as Sales and Use Tax (SUT) to assist businesses that are adversely affected from the COVID-19 mitgation rreasures; and</li> <li>Legislature: The Senate President issued memoranda on March 15 and 16 outlining the</li> </ul>  |       | Department), New Tire Fees (Solid    |   |   |
| <ul> <li>and Surcharge Return), Prepaid</li> <li>with the emergency; and</li> <li>WHEREAS, on March 131 20201 President Donald Trump</li> <li>declared the COVID -19 outbreak constituted a national emergency</li> <li>beginning March 1 2020; and</li> <li>Gross Receipts (Solid Waste and</li> <li>Surcharge Return).</li> <li>For the MARCH 2020</li> <li>REPORTING PERIOD - taxes</li> <li>collected in March and due on or</li> <li>before April 20, 2020 - taxpayers</li> <li>not adversely affected by the</li> </ul>  |       | Waste and Surcharge Return),         |   |   |
| Wireless E-911 Fee, Lead Acid<br>Battery Fees (Solid Waste and<br>Surcharge Return), Dry-Cleaning<br>Gross Receipts (Solid Waste and<br>Surcharge Return).WHEREAS, on March 131 20201 President Donald Trump<br>declared the COVID -19 outbreak constituted a national emergency<br>beginning March 1 2020; and<br>To learn about options for handling your child<br>support case without visiting a local office, visit<br>the <u>Child Support Program COVID-19 page</u> ."For the MARCH 2020<br>REPORTING PERIOD - taxes<br>collected in March and due on or<br>before April 20, 2020 - taxpayers<br>not adversely affected by theWHEREASI on March 16, 20201 Governor Ron DeSantis,<br>directed the Florida Department of Revenue to provide flexibility<br>on the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; andIf you have any questions about COVID-19, or<br>to learn more about the virus, please contact the<br>Florida Department of Health.  |       | Rental Car Surcharge (Solid Waste    |   | requirements, such as appearing telephonically.   |
| Battery Fees (Solid Waste and<br>Surcharge Return), Dry-Cleaning<br>Gross Receipts (Solid Waste and<br>Surcharge Return).<br>For the MARCH 2020<br>REPORTING PERIOD - taxes<br>collected in March and due on or<br>before April 20, 2020 - taxpayers<br>not adversely affected by the<br>declared the COVID -19 outbreak constituted a national emergency<br>beginning March 1 2020; and<br><br>WHEREASI on March 16, 20201 Governor Ron DeSantis,<br>directed the Florida Department of Revenue to provide flexibility<br>on the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; and<br><br>Legislature: The Senate President issued<br>memoranda on March 15 and 16 outlining the   |       | and Surcharge Return), Prepaid       |   |   |
| Surcharge Return), Dry-Cleaning<br>Gross Receipts (Solid Waste and<br>Surcharge Return).<br>For the MARCH 2020<br>REPORTING PERIOD - taxes<br>collected in March and due on or<br>before April 20, 2020 - taxpayers<br>not adversely affected by thebeginning March 1 2020; and<br><br>WHEREASI on March 16, 20201 Governor Ron DeSantis,<br>directed the Florida Department of Revenue to provide flexibility<br>on the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; andIt Child Support Program COVID-19 page."Legislature: The Senate President issued<br>memoranda on March 15 and 16 outlining the  |       | Wireless E-911 Fee, Lead Acid        |   |   |
| Gross Receipts (Solid Waste and<br>Surcharge Return).<br>For the MARCH 2020<br>For the MARCH 2020<br>REPORTING PERIOD - taxes<br>collected in March and due on or<br>before April 20, 2020 - taxpayers<br>not adversely affected by the<br>  |       | Battery Fees (Solid Waste and        |   |   |
| Surcharge Return).WHEREASI on March 16, 20201 Governor Ron DeSantis,<br>directed the Florida Department of Revenue to provide flexibility<br>on the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; andIf you have any questions about COVID-19, or<br>to learn more about the virus, please contact the<br>Florida Department of Health.Surcharge Return).On the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; andIf you have any questions about COVID-19, or<br>to learn more about the virus, please contact the<br>Florida Department of Health.Legislature: The Senate President issued<br>memoranda on March 15 and 16 outlining theIf you have any questions about COVID-19, or<br>to learn more about the virus, please contact the<br>Florida Department of Health.  |       | Surcharge Return), Dry-Cleaning      | beginning March 1 2020; and                                       | the <u>Child Support Program COVID-19 page</u> ." |
| Barching Freedung.directed the Florida Department of Revenue to provide flexibility<br>on the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; andto learn more about the virus, please contact the<br>Florida Department of Health.Use the MARCH 2020<br>response to the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; andto learn more about the virus, please contact the<br>Florida Department of Health.Use the MARCH 2020<br>response to the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; andto learn more about the virus, please contact the<br>Florida Department of Health.Use the MARCH 2020<br>response to the deadlines of taxes due such as Sales and Use Tax (SUT) to<br>assist businesses that are adversely affected from the COVID-19<br>mitgation rreasures; andto learn more about the virus, please contact the<br>Florida Department of Health.Use the March and due on or<br>before April 20, 2020 - taxpayers<br>not adversely affected by theto learn more about the virus, please contact the<br>memoranda on March 15 and 16 outlining the   |       | Gross Receipts (Solid Waste and      |   |   |
| REPORTING PERIOD - taxes       on the deadlines of taxes due such as Sales and Use Tax (SUT) to       Florida Department of Health.         collected in March and due on or       before April 20, 2020 - taxpayers       mitgation rreasures; and       Legislature: The Senate President issued         not adversely affected by the        memoranda on March 15 and 16 outlining the   |       | Surcharge Return).                   |   |   |
| Indication of Databaseassist businesses that are adversely affected from the COVID-19Legislature: The Senate President issuedcollected in March and due on or<br>before April 20, 2020 - taxpayers<br>not adversely affected by theassist businesses that are adversely affected from the COVID-19Legislature: The Senate President issued<br>memoranda on March 15 and 16 outlining the   |       |                                      |   |   |
| before April 20, 2020 - taxpayers<br>not adversely affected by the <b>mitgation rreasures</b> ; and <b>mitgation rreasures</b> ; and <b>mitgation rreasures</b> ; and <b>mitgation rreasures</b> ; and <b>memoranda on March 15 and 16 outlining the</b>   |       | <b>REPORTING PERIOD - taxes</b>      |   | Florida Department of Health.                     |
| not adversely affected by the memoranda on March 15 and 16 outlining the   |       |                                      |   |   |
| not detended by the  |       | before April 20, 2020 - taxpayers    | mitgation rreasures; and  | 6   |
| COVID-19 outbreak are required to WHEREAS, section 213.055(2), FS., authorizes the procedure to vote on the General  |       |                                      |   | •   |
|  |       | COVID-19 outbreak are required to    |   |   |
| continue to file and remit on or <b>Executive Director of the Department of Revenue to carry out the</b> <u>Appropriations Act and Special Procedures</u> for  |       |                                      | · · ·   |   |
| before April 20, 2020, for taxpayers following actions during a declared state of emergency: budget vote, respectively.  |       |                                      |   | budget vote, respectively.                        |
| adversely affected (as defined in - Extend the due date for tax returns and payments.  |       |                                      | - Extend the due date for tax returns and payments.               |   |
| paragraph 2.C. below) by the   |       | paragraph 2.C. below) by the         |   |   |

| COVID19 outbreak, the Department<br>will extend the due date to April 30,<br>2020, for any of the Feb. mentioned<br>above taxes collected in March<br>Adversely affected is defined as:<br>the business closed in March 2020 in<br>compliance with a state or local<br>government order issued in response<br>to the COVID-19 outbreak and<br>following the closure had no taxable<br>transactions for the taxes listed in<br>paragraph 2.8. above; or the<br>business experienced sales tax<br>collections in March 2020 that are<br>less than 75% of March 2019 sales<br>tax collections; or<br>the business was established after<br>March 2019; or the business is<br>registered with the Department to<br>file quarterly.) | <ul> <li>Waive interest that accrues during the state of emergency on taxes due before and during the emergency period.<br/>NOW, THEREFORE, 1, Jim Zingate, as Executive Director of the Department of Revenue, authorize the following:</li> <li><i>I. FEBRUARY 2020 REPORTING PERIOD</i><br/>(Taxes collected in February and due on or before March 20, 2020)</li> <li>The Department will waive the imposition of penalty and accrual of interest for those taxpayers who collected any of the following taxes in February 2020, but were unable to meet the due date, if the taxes are reported and remitted by March 31, 2020.</li> <li>1) Sales and Use Tax (includes Discretionary Sales Surtax). [Sections 212.1 212.12(2)(a) and (b), and F.S.]</li> <li>2) Tourist Development Tax (for counties administered by the Department). [Section 125.0104(3)(g), F.s.]</li> <li>3) New Tire Fees (Solid Waste and Surcharge Return). (Sections 403.718(1) and 403.718(3)(a), F.s.]</li> <li>4) Rental Car Surcharge (Solid Waste and Surcharge Return). [Section 365.172(9)(g)6., F. s.]</li> <li>6) Lead Acid Battery Fees (Solid Waste and Surcharge Return). [Section 403.7185(3)(a), F. s.]</li> </ul> |  |
|---|---|--|
|   | <ul> <li>7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). [Section 376.70, F.s.]</li> <li>2. MARCH 2020 REPORTING PERIOD (Taxes collected in March and due on or before April 20, 2020)</li> <li>A. Taxpayers not adversely affected by the COV)D-19 outbreak are required to continue to file and remit on or before April 20, 2020,</li> </ul>  |  |
|   | B. For taxpayers adversely affected (as defined in paragraph 2.C. below) by the COVID19 outbreak, the Department will extend the due date to April 301 2020, for any of the following taxes collected in March.   |  |
|   | 1) Sales and Use Tax (includes Discretionary Sales Surtax).<br>[Sections 212.111)(b), 212.12(2)(a) and<br>and 212.12(3), Frs.]  |  |
|   | 2) Tourist Development Tax (for counties administered by the Department), (Section 125.0104(3)(g), F.S.]  |  |
|   | 3) New Tire Fees (Solid Waste and Surcharge Return).  |  |

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|       |               | [Sections 403.718(1) and <sup>403.718(3)(a), F.s.l</sup>  |                   |
|       |               | 4) Rental Car Surcharge (Solid Waste and Surcharge Return).<br>[Section 212.0606(4), F.s.l  |                   |
|       |               | 5) Prepaid Wireless E-911 Fee.<br>[Section 365.172(9)(g)6., F.s.]   |                   |
|       |               | 6) Lead Acid Battery Fees (Solid Waste and Surcharge Return).<br>[Section 403.7185(3)(a), F.s.l   |                   |
|       |               | 7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return). [Section 376.70, F.s.]   |                   |
|       |               | C. Adversely affected is defined as:  |                   |
|       |               | 1) The business closed in March 2020 in compliance with a state or<br>local government order issued in response to the COVID-19<br>outbreak and following the closure had no taxable transactions<br>for the taxes listed in paragraph 2.8. above; or   |                   |
|       |               | <ul> <li>2) The business experienced sales tax collections in March 2020 that are less than</li> <li>75% of March 2019 sales tax collections; or</li> </ul>   |                   |
|       |               | 3) The business was established after March 2019; or  |                   |
|       |               | 4) The business is registered with the Department to file quarterly.  |                   |
|       |               | D. Taxpayers who fall within the definition of adversely affected<br>but who are able to file and pay timely are encouraged to do so.   |                   |
|       |               | <u>CONTACT INFORMATION</u> : Affected persons with questions<br>regarding this Order may contact the Department by email at<br><u>COVID19TAXHELP@floridarevenue.com</u> , or by telephone at (850)<br>488-6800.   |                   |
|       |               | Actions taken before the effective date of this Order that would have<br>been allowed under this Order are ratified and approved.   |                   |
|       |               | If a new Executive Order issued by the Governor or a supplemental<br>order issued by the State Coordinating Officer addresses any issue<br>covered by this Order, the Executive Order or supplemental order<br>supersedes this Order.   |                   |
|       |               | This Order takes effect immediately, applies to the State of Florida, is specific to the months set forth herein and without precedence for any future months, and shall expire on the earlier of the expiration or rescission of EO 20-52, or 1 1 :59 PM on May 8, 2020, unless extended by me. Future actions, if any, will take into consideration the requirement for a balanced state budget." |                   |
|       |               | Summary of Florida sales tax relief (3/26/20)   |                   |

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|       |               | The Florida Department of Revenue will provide interest and penalty                                    |                   |
|       |               | waivers for the <b>February</b> period payment (normally due March 20 <sup>th</sup> ) if               |                   |
|       |               | the payment is made by March 31 <sup>st</sup> . The following types of taxes are                       |                   |
|       |               | provided relief:   |                   |
|       |               | 1) Sales and Use Tax (includes Discretionary Sales Surtax). [Sections                                  |                   |
|       |               | 212.11 (1)(b), 212.12(2)(a) and (b), and 212.12(3), F.S.]  |                   |
|       |               | 2) Tourist Development Tax (for counties administered by the   |                   |
|       |               | Department). [Section 125.0104(3)(g), F.S.]  |                   |
|       |               | 3) New Tire Fees (Solid Waste and Surcharge Return). [Sections   |                   |
|       |               | 403.718(1) and 403.718(3)(a), F.S.]  |                   |
|       |               | 4) Rental Car Surcharge (Solid Waste and Surcharge Return). [Section 212.0606(4), F.S.]                |                   |
|       |               | 5) Prepaid Wireless E-911 Fee. [Section 365.172(9)(9)6., F.S.]   |                   |
|       |               | 6) Lead Acid Battery Fees (Solid Waste and Surcharge Return).  |                   |
|       |               | [Section 403. 7185(3)(a), F. S.]   |                   |
|       |               | 7) Dry-Cleaning Gross Receipts (Solid Waste and Surcharge Return).                                     |                   |
|       |               | [Section 376.70, F.S.)   |                   |
|       |               | If your business is affected by the coronavirus, then the business will                                |                   |
|       |               | also get interest and penalty relief as long as March's taxes (normally                                |                   |
|       |               | due April 20 <sup>th</sup> ) are paid by April 30 <sup>th</sup> . This applies to the same type of     |                   |
|       |               | taxes. Whether your business is considered "adversely affected by the                                  |                   |
|       |               | coronavirus" is defined as:  |                   |
|       |               | 1) The business closed in March 2020 in compliance with a state or                                     |                   |
|       |               | local government order issued in response to the COVID-19 outbreak                                     |                   |
|       |               | and following the closure had no taxable transactions for the taxes listed in paragraph 2.8. above; or |                   |
|       |               | 2) The business experienced sales tax collections in March 2020 that                                   |                   |
|       |               | are less than 75% of March 2019 sales tax collections; or  |                   |
|       |               | 3) The business was established after March 2019; or   |                   |
|       |               | 4) The business is registered with the Department to file quarterly.                                   |                   |
|       |               | (per member summary, 3/26/20)  |                   |
|       |               | (per memoer <u>summary</u> , size(20)  |                   |
|       |               | Florida's Department of Revenue will offer flexibility on the deadlines                                |                   |
|       |               | of taxes due, including corporate income taxes and sales taxes, to help                                |                   |
|       |               | businesses adversely affected by the new coronavirus response efforts,                                 |                   |
|       |               | Gov. Ron DeSantis announced.   |                   |
|       |               | Some corporate income tax payments can be deferred until the end of the                                |                   |
|       |               | fiscal year, the Republican governor said 3/16/20 at a news conference.                                |                   |
|       |               | Broward County, Florida: Broward County Property Appraiser's   |                   |
|       |               | Office COVID-19 <u>Update</u> (3/17/20)  |                   |
|       |               | Pinellas County, Florida: Tangible Personal Property (TPP) Return                                      |                   |
|       | <u> </u>      | update: As a result of COVID-19, all TPP accounts will be granted an                                   |                   |

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|         |                                       | automatic 45-day extension to file their TPP returns, extending the due  |   |
|         |                                       | date for the returns to May 15th, 2020.  |   |
|         |                                       | Miami Dade County, Florida: <u>Deadline extended for taxpayers</u> filing a  |   |
|         |                                       | tangible personal property return, Form DR-405: Due to the unfortunate   |   |
|         |                                       | circumstances regarding the Coronavirus (COVID-19), the Miami-Dade   |   |
|         |                                       | County Property Appraiser, Pedro J. Garcia, will be giving special   |   |
|         |                                       | consideration to any business having difficulty filing their Tangible  |   |
|         |                                       | Personal Property Return (Form DR-405) by the April 1st, 2020  |   |
|         |                                       | deadline. The Office of the Property Appraiser will be granting a 30-day   |   |
|         |                                       | extension for taxpayers whom fail to meet the deadline this year. An   |   |
|         |                                       | additional 15-day extension is also available for any taxpayer able to   |   |
|         |                                       | demonstrate an inability to file within the extension period. In order to  |   |
|         |                                       | receive an extension, a taxpayer must provide a request to our office by<br>the April 1st, 2020 deadline and must also provide the name of the |   |
|         |                                       | taxable entity, the tax identification number and the reason for the   |   |
|         |                                       | extension request.   |   |
|         |                                       | extension request.   |   |
| Georgia | Policy Bulletin ADMIN 2020 02         | Policy Bulletin ADMIN 2020 02 Acceptance of Electronic Signatures,   | No official decision has been made yet to alter   |
|         | Acceptance of Electronic              | Remote Notaries, and Electronic Filings (11/10/20)   | the State's filing or payment deadline. State   |
|         | Signatures, Remote Notaries, and      |  | continues to evaluate the situation and hopes to  |
|         | Electronic Filings (11/10/20)         | The Georgia Department of Revenue is clarifying its current regulations  | have a decision in the near future.   |
|         |                                       | on electronic signatures and filings, and authorizing broader acceptance   |   |
|         | GA DOR Press Release on               | of digital or electronic signatures ("e-signatures"), electronic filings ("e-  | Georgia DOR website posting: (3/19/20)  |
|         | extension of additional tax deadlines | filings"), and remote notarization for certain documents and forms.  | "NOTICE: Department of Revenue  |
|         | (4/16/20)                             |  | encouraging use of Online Services  |
|         |                                       | "Issue Date: November 10, 2020. Authority: O.C.G.A. § 10-12-1 et seq.;   | Due to concerns regarding COVID-19, the   |
|         | Coronavirus Tax Relief FAQ's          | Governor Kemp's Executive Order 04.09.21, entitled "Temporarily  | DOR is encouraging all taxpayers to conduct   |
|         | (4/16/20)                             | Allowing Remote Notarization and Attestation of Documents during the   | their business with the DOR through online  |
|         |                                       | COVID-19 Public Health State of Emergency"; Ga. Comp. R. & Reg. §  | services.   |
|         | GA DOR COVID-19 webpage               | 560-3-227, "Signature Requirements for Tax Returns". Scope: A  | The Department is encouraging taxpayers and   |
|         | (3/26/20)                             | Policy Bulletin is intended to provide guidance to the public and to   | citizens to utilize online services. Please visit   |
|         | GA DOR Press Release (3/25/20)        | Department personnel, which includes all Department employees, contractors, subcontractors, temporary employees, interns, consultants,         | the links below for specific information for<br>those online services and other important |
|         | <u>OA DOK Fless Release</u> (3/23/20) | and vendors ("DOR personnel"). It is a written statement issued to apply   | information:  |
|         | GSCPA Press Release on Governor       | principles of law to a specific or general set of facts relating to  | Alcohol and Tobacco   |
|         | Announce Extended Filing and          | taxpayers. A Policy Bulletin is the Department's position and is binding   | Compliance and Audit Services   |
|         | Payment to $7/15$ ( $3/23/20$ )       | on DOR personnel until superseded or modified by a change in statute,  | Motor Vehicle Services  |
|         |                                       | regulation, court decision, or subsequent Policy Bulletin. Discussion: 1.  | Taxes and Taxpayer Services   |
|         | (July 15 - extending the 2019         | CURRENT REGULATIONS Pursuant to the Department's regulations,  | We appreciate your patience during this time."  |
|         | income tax filing and payment         | the Department accepts e-signatures on business account  |   |
|         | deadline to July 15, 2020, without    | registrations (filed with a Form CRF-002 or its Georgia Tax Center   | All administrative hearings before the Georgia  |
|         | penalties or interest - for state     | equivalent) and tax returns which are filed electronically.1   | Office of State Administrative Hearings Judges  |
|         | income tax payments and state         | <b>1</b> Ga. Comp. R. & Reg. § 560-3-227.  | have been cancelled for March 16 through  |
|         | income tax returns due on April       | ······································   | March 31, 2020. These cancellations are for all   |

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|       | 15, 2020. This also includes state                                       | The Department, through its regulations, has defined "electronic  | hearing locations in every county of the State of |
|       | estimated income tax payments  | signature" for the purposes of electronic filings of registrations  | Georgia. All hearings will be rescheduled.        |
|       | due on April 15, 2020 and June   | and tax returns. The Department has laid out guidelines for the   |   |
|       | 15, 2020, for the taxpayer's 2020  | acceptance of esignatures by taxpayers and/or their authorized  | Statewide Judicial Emergency and order            |
|       | taxable year. Additional   | third-party representatives. E-signatures that comply with the  |   |
|       | extensions to conform to IRS   | standards below will have the same effect as a signature on a   | Legislature: General Assembly has suspended       |
|       | deadlines extension – June 15  | paper tax return or form. Taxpayers and third party   | its session indefinitely.                         |
|       | estimated payments extended to   | representatives must ensure the following requirements for an   |   |
|       | July 15, 2020, any income tax  | acceptable e-signature are met: A. Acceptable Form: An  |   |
|       | return and payment due after   | acceptable form of e-signature is one of the following: • A typed   |   |
|       | April 15, 2020 and before July 15,                                       | name within or attached to the electronic document being  |   |
|       | 2020 is now due on July 15, 2020,  | submitted to DOR; • A scanned or digitized image of a   |   |
|       | including additional corporate   | handwritten signature attached to the electronic document; • A  |   |
|       | filers and other fiscal year income                                      | handwritten signature input on an electronic signature pad; or • A  |   |
|       | tax filers, statute of limitations to                                    | handwritten signature, mark, or command input on a display  |   |
|       | file a refund claim for a previous                                       | screen by means of a stylus device. B. Intent to Sign: The e-   |   |
|       | tax year has been extended to July                                       | signature must be executed or adopted by a person with the intent   |   |
|       | 15, 2020, a 30-day extension for   | to sign and be bound by the document. C. Association of E-  |   |
|       | DOR to perform certain time  | Signature with Document: The e-signature must be associated   |   |
|       | sensitive actions (including audit                                       | with or attached to the electronic document being signed in a   |   |
|       | or exams, protests or appeals,   | manner that establishes that the e-signature was applied to a   |   |
|       | refund claims for previous tax   | specific electronic document. D. Authentication of Signature: The   |   |
|       | years) if the last date to perform                                       | e-signature must be capable of verification and there must be a   |   |
|       | the action is on or after April 15,                                      | way to identify and authenticate an individual as the signer and  |   |
|       | 2020 and before July 15, 2020.   | source of the electronic document. E. Preservation of the Integrity   |   |
|       | No extension is provided for the filing payment or denosit of any        | of the Document: The e-signature must be linked to its respective   |   |
|       | filing, payment, or deposit of any<br>other type of state tax (including | electronic document in a way to ensure that the e-signature cannot<br>be excised, copied, or otherwise transferred to falsify an electronic |   |
|       | employee withholding and sales   | document. After an electronic document has been signed, it must   |   |
|       | tax) or for the filing of any state                                      | be tamper-proof to ensure that the signature applied to or  |   |
|       | information returns. Any statute   | associated with one document is not applied to or associated with   |   |
|       | of limitations relating to claiming                                      | another document. 2. ELECTRONIC/REMOTE NOTARIZATION   |   |
|       | prior year income tax refunds or   | The Department will accept electronic or remote notarization in   |   |
|       | credits that would have expired  | lieu of physical in-person notarization on any of the Department's  |   |
|       | from April 15, 2020 and before   | forms that require a notary, as long as the remote notarization   |   |
|       | July 15, 2020 is now extended to   | complies with the requirements set out in Governor Kemp's   |   |
|       | July 15, 2020. The Department  | Executive Order 04.09.21, entitled "Temporarily Allowing Remote   |   |
|       | will not use someone's relocation,                                       | Notarization and Attestation of Documents during the COVID-19   |   |
|       | that is the direct result of   | Public Health State of Emergency."2 While Executive Order   |   |
|       | temporary remote work  | 04.09.21 is a temporary order, the Department will accept remote  |   |
|       | requirements arising from and  | notarization on a permanent basis subject to the requirements   |   |
|       | during the Corona Virus  | below.  |   |
|       | pandemic, as the basis for   |   |   |
|       | establishing Georgia nexus or for  |   |   |

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|       | exceeding the protections                                   | 2 https://gov.georgia.gov/document/2020-executive-  |                   |
|       | provided by P.L. 86-272 for the                             | order/04092001/download.  |                   |
|       | employer of the temporarily                                 |   |                   |
|       | relocated employee. Also, if the                            | A notary may be performed remotely if the following   |                   |
|       | employee is temporarily working                             | requirements are met: A. The notary public uses real-time audio-  |                   |
|       | in Georgia, wages earned during                             | video communication technology or any similar real-time means of  |                   |
|       | this time period would not be                               | electronic video conferencing that allows the parties to communicate  |                   |
|       | considered Georgia income and                               | with each other simultaneously by sight and sound in order to notarize  |                   |
|       | therefore the company is not                                | signatures. B. The notary public is an attorney licensed to practice law  |                   |
|       | required to withhold Georgia                                | in the State of Georgia or is operating under the supervision of an   |                   |
|       | income tax. The Department                                  | attorney licensed to practice law in the State of Georgia.  |                   |
|       | accepts e-signatures on business                            | "Supervision" means that the notary public is an employee,  |                   |
|       | account registrations (filed with a                         | independent contractor, agent, or other representative of an attorney or  |                   |
|       | Form CRF-002 or its Georgia Tax                             | an attorney observes the execution of documents either in-person or   |                   |
|       | Center equivalent) and tax returns                          | via the real-time audio-video communication technology. C. The  |                   |
|       | which are filed electronically.                             | signer requiring the notary presents satisfactory evidence of identity as   |                   |
|       | The Department has laid out                                 | required in O.C.G.A. § 45-17-8 while connected to the real-time   |                   |
|       | guidelines for the acceptance of                            | audio-video communication technology. D. The notary public is   |                   |
|       | esignatures by taxpayers and/or                             | physically located in the State of Georgia. E. The signer transmits a   |                   |
|       | their authorized third-party                                | copy of the signed document to the notary public on the same date it  |                   |
|       | representatives. E-signatures that                          | was executed for execution by the notary. 3. ACCEPTANCE OF E-   |                   |
|       | comply with the standards below                             | SIGNATURE ON OTHER FORMS AND DOCUMENTS The  |                   |
|       | will have the same effect as a                              | Department will accept e-signatures that comply with the  |                   |
|       | signature on a paper tax return or                          | requirements of this Policy Bulletin on all of its documents and  |                   |
|       | form. Taxpayers and third party                             | forms which require signature and are not already covered by Ga.  |                   |
|       | representatives must ensure the                             | Comp. R. & Reg. § 560-3-227. Such documents and forms may   |                   |
|       | requirements for an acceptable e-<br>signature are met. The | include but are not limited to: Powers of Attorney (POA), requests  |                   |
|       | Department will accept electronic                           | for tax returns, waivers of statutes of limitations on assessment or<br>collection, waivers of statutory notices of deficiency and consents |                   |
|       | or remote notarization in lieu of                           | to assessment, consent to audit changes, and other agreements   |                   |
|       | physical in-person notarization on                          | between DOR and taxpayers. This Policy Bulletin DOES NOT  |                   |
|       | any of the Department's forms                               | apply to MVD documents and forms. 4. For Third-Party  |                   |
|       | that require a notary, as long as                           | Representatives: AUTOMATIC ACCEPTANCE INTO  |                   |
|       | the remote notarization complies                            | GEORGIA ELECTRONIC FILING PROGRAM IF ACCEPTED   |                   |
|       | with the requirements set out in                            | BY THE IRS In addition to e-signatures by third-party   |                   |
|       | Governor Kemp's Executive                                   | representatives already accepted by the Department, the   |                   |
|       | Order 04.09.21, entitled                                    | Department will accept an e-signed and e-filed document from a  |                   |
|       | "Temporarily Allowing Remote                                | taxpayer's third-party representative if: A. The IRS has accepted   |                   |
|       | Notarization and Attestation of                             | the third-party representative into the IRS e-filing program for  |                   |
|       | Documents during the COVID-19                               | the taxpayer; AND B. The third-party representative has received  |                   |
|       | Public Health State of                                      | the taxpayer's properly executed IRS Form 8879, "EFile  |                   |
|       | Emergency."2 While Executive                                | Signature Authorization Form," for the federal return that  |                   |
|       | Order 04.09.21 is a temporary                               | correlates with the taxpayer's State filing.  |                   |
|       | order, the Department will accept                           | ······································  |                   |
|       | <u>stati, at 2 sparanent ani accept</u>                     | L   | l                 |

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|       | remote notarization on a  | 5. ELECTRONIC TRANSMISSION OF E-SIGNED DOCUMENTS                            |                   |
|       | permanent basis subject to the                                      | Taxpayers and third-party representatives are strongly                      |                   |
|       | requirements. The Department  | encouraged to use the Georgia Tax Center (GTC) and any existing             |                   |
|       | will accept e-signatures that                                       | and previously allowable means to receive and transmit e-signed             |                   |
|       | comply with the requirements of                                     | documents, such as established secured messaging systems. Unless            |                   |
|       | this Policy Bulletin on all of its                                  | e-filing is required, the choice to electronically transmit                 |                   |
|       | documents and forms which   | documents to DOR is solely at the discretion of the taxpayer.               |                   |
|       | require signature and are not                                       | Please note that communications via unencrypted email are not               |                   |
|       | already covered by Ga. Comp. R.                                     | secure. Only include minimal identifying information in the body            |                   |
|       | <u>&amp; Reg. § 560-3-227. Such</u>                                 | of an email, such as a Letter ID Number. Keep sensitive                     |                   |
|       | documents and forms may include                                     | information out of the subject line and body of unencrypted                 |                   |
|       | but are not limited to: Powers of                                   | emails and, if possible, use password-protected encryptions for             |                   |
|       | Attorney (POA), requests for tax                                    | attachments." (11/10/20)  |                   |
|       | returns, waivers of statutes of                                     |   |                   |
|       | limitations on assessment or  | Coronavirus Tax Relief FAQ's (5/11/20 updated, originally 4/16/20)          |                   |
|       | collection, waivers of statutory                                    |   |                   |
|       | notices of deficiency and consents                                  | Coronavirus Tax Relief FAQs   |                   |
|       | to assessment, consent to audit                                     | What payments and returns does the extension to pay and file apply to?      |                   |
|       | changes, and other agreements                                       | Georgia income tax payments and GA income tax returns due on or after       |                   |
|       | between DOR and taxpayers. This                                     | April 15, 2020 and before July 15, 2020.                                    |                   |
|       | Policy Bulletin DOES NOT apply                                      | How long is the extension to pay and file?                                  |                   |
|       | to MVD documents and forms.   | The extension is until July 15, 2020.                                       |                   |
|       | For Third-Party Representatives:                                    | Does the extension also apply to Georgia estimated income tax payments      |                   |
|       | AUTOMATIC ACCEPTANCE  | due on or after April 15, 2020 and before July 15, 2020?                    |                   |
|       | INTO GEORGIA ELECTRONIC   | Yes, Georgia estimated income tax payments due on or after April 15,        |                   |
|       | FILING PROGRAM IF   | 2020 and before July 15, 2020 are also extended to July 15, 2020.           |                   |
|       | <u>ACCEPTED BY THE IRS In</u><br>addition to e-signatures by third- | Do taxpayers need to file any additional forms or call the Department to    |                   |
|       | party representatives already                                       | qualify for this automatic tax filing and payment relief?                   |                   |
|       | accepted by the Department, the                                     | No.   |                   |
|       | Department will accept an e-  | I filed my 2019 Individual Income tax return with a balance due to be       |                   |
|       | signed and e-filed document from                                    | withdrawn and want to change my payment date, can this be done?             |                   |
|       | a taxpayer's third-party  | You may call 877-423-6711 to have your scheduled payment cancelled.         |                   |
|       | representative if: A. The IRS has                                   | You will have to initiate a separate payment either through GTC, check      |                   |
|       | accepted the third-party  | or credit card on or before the July 15, 2020 due date, to avoid late pay   |                   |
|       | representative into the IRS e-                                      | penalty and interest.   |                   |
|       | filing program for the taxpayer;                                    | Does the extension apply to the net worth tax that is included on           |                   |
|       | AND B. The third-party  | applicable income tax returns?  |                   |
|       | representative has received the                                     | Yes. It also applies to initial net worth tax returns due on or after April |                   |
|       | taxpayer's properly executed IRS                                    | 15, 2020 and before July 15, 2020.  |                   |
|       | Form 8879, "EFile Signature   | Does the extension apply if I am a fiscal year filer and my state income    |                   |
|       | Authorization Form," for the  | tax return is due on or after April 15, 2020 and before July 15, 2020?      |                   |
|       | federal return that correlates with                                 | Yes, if your state income tax return for your fiscal year ending during     |                   |
|       | the taxpayer's State filing.  | 2019 is due on or after April 15, 2020 and before July 15, 2020, your       |                   |

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|       | Taxpayers and third-party                                     | due date is postponed to July 15, 2020. This would apply regardless of   |                   |
|       | representatives are strongly                                  | whether that is the original due date or the due date on extension.  |                   |
|       | encouraged to use the Georgia                                 | What if I am unable to file my affected state income tax return by July  |                   |
|       | Tax Center (GTC) and any                                      | 15, 2020?  |                   |
|       | existing and previously allowable                             | You must request an extension by July 15, 2020. If a federal extension   |                   |
|       | means to receive and transmit e-<br>signed documents, such as | is filed, Georgia will accept it and if one is not filed, Georgia Form IT-   |                   |
|       | established secured messaging                                 | 303 should be filed. If you file an extension by July 15, 2020, your tax   |                   |
|       | systems. Unless e-filing is                                   | return will be due on the normal extended due date (not 3 months after   |                   |
|       | required, the choice to                                       | the normal extended due date). To avoid interest and penalties, by July  |                   |
|       | electronically transmit documents                             | 15, 2020 pay the tax you estimate as due with the appropriate Georgia  |                   |
|       | to DOR is solely at the discretion                            | form (corporations and those filing a composite return use Form IT-<br>560C, individuals and fiduciaries use Form IT-560).       |                   |
|       | of the taxpayer. Please note that                             |  |                   |
|       | communications via unencrypted                                | If my employees are working from home due to the Corona Virus pandemic, does that modify my company's nexus determination or the |                   |
|       | email are not secure. Only include                            | amount of my employee's Georgia wages and therefore my company's   |                   |
|       | minimal identifying information                               | Georgia income tax withholding obligation?   |                   |
|       | in the body of an email, such as a                            | In response to the remote work requirements associated with the Corona   |                   |
|       | Letter ID Number. Keep sensitive                              | Virus <u>pandemic</u> , the Department will not use someone's relocation, that   |                   |
|       | information out of the subject line                           | is the direct result of temporary remote work requirements arising from  |                   |
|       | and body of unencrypted emails                                | and during the Corona Virus pandemic, as the basis for establishing  |                   |
|       | and, if possible, use password-                               | Georgia nexus or for exceeding the protections provided by P.L. 86-272   |                   |
|       | protected encryptions for                                     | for the employer of the temporarily relocated employee. Also, if the   |                   |
|       | attachments.)   | employee is temporarily working in Georgia, wages earned during this   |                   |
|       |   | time period would not be considered Georgia income and therefore the   |                   |
|       |   | company is not required to withhold Georgia income tax.  |                   |
|       |   | The temporary protections provided under this guidance will extend for   |                   |
|       |   | periods of time where:   |                   |
|       |   | 1. There is an official work from home order issued by an  |                   |
|       |   | applicable federal, state or local government unit, or   |                   |
|       |   | 2. Pursuant to the order of a physician in relation to the COVID-  |                   |
|       |   | 19 outbreak or due to an actual diagnosis of COVID-19, the   |                   |
|       |   | employee is working at home. Additionally, the subsequent 14   |                   |
|       |   | days are included in the time period to allow for a return to  |                   |
|       |   | normal work locations.   |                   |
|       |   | Also:  |                   |
|       |   | 3. If the person remains in Georgia after the temporary remote   |                   |
|       |   | work requirement has ended, the normal rules for determining   |                   |
|       |   | nexus, the employee's wages, and the employer's income tax   |                   |
|       |   | withholding obligation will apply.   |                   |
|       |   | 4. A company may not assert that solely having a temporarily   |                   |
|       |   | relocated employee in Georgia, under the circumstances described above, creates nexus for the company or exceeds the             |                   |
|       |   | protections of P.L. 86-272 for the company.  |                   |
|       |   | protections of F.E. 80-272 for the company.  |                   |

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

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

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

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|       |               | income tax filing before he or she would have the necessary information  |                   |
|       |               | to begin their state income tax filing. Because of this, the state   |                   |
|       |               | encounters significant challenges if the state deadline falls before the   |                   |
|       |               | federal filing deadline.   |                   |
|       |               | While the state relies on federal information for income tax, this is not  |                   |
|       |               | the case for many other tax types. As such, no extension is provided for   |                   |
|       |               | the filing, payment, or deposit of any other type of state tax   |                   |
|       |               | (including employee withholding and sales tax) or for the filing of  |                   |
|       |               | any state information returns.   |                   |
|       |               | Although the income tax deadline has been extended 90 days, taxpayers  |                   |
|       |               | can still file their returns any time before the July 15th deadline. As a  |                   |
|       |               | reminder, DOR issues most refunds within 21 days.  |                   |
|       |               | In addition to the tax deadline extension, all vehicle registrations that  |                   |
|       |               | expire between March 16, 2020, and May 14, 2020, have been extended  |                   |
|       |               | through May 15, 2020. This extension applies to all annual registrations,  |                   |
|       |               | including personal passenger vehicles, commercial vehicles, vehicles   |                   |
|       |               | registered in the International Registration Plan (IRP), and Temporary   |                   |
|       |               | Operating Permits (TOPs) issued at the time of a vehicle   |                   |
|       |               | purchase. Registrations that expired before March 16, 2020, do not   |                   |
|       |               | qualify for this extension.  |                   |
|       |               | "Our top priority is keeping Georgians safe during this time of crisis, and  |                   |
|       |               | we can do our part by limiting unnecessary in-person contact in tag  |                   |
|       |               | offices," added Commissioner Curry.  |                   |
|       |               | In accordance with state law, the Revenue Commissioner may extend  |                   |
|       |               | both the tax and tag deadlines since there has been a presidentially   |                   |
|       |               | declared disaster."  |                   |
|       |               | GA DOR COVID-19 webpage (3/26/20)  |                   |
|       |               | "Conservations Ton Dalief Information  |                   |
|       |               | "Coronavirus Tax Relief Information<br>The Coordin Department of Bouenus is sutematically system ding the              |                   |
|       |               | The Georgia Department of Revenue is automatically extending the   |                   |
|       |               | 2019 income tax filing and payment deadline to July 15, 2020.  |                   |
|       |               | Vehicle registrations that expire between March 16, 2020 and May 14, 2020 are also being extended through May 15, 2020 |                   |
|       |               | 2020 are also being extended through May 15, 2020.<br>Press Release  |                   |
|       |               | <u>Press Release</u><br>Coronavirus Tax Relief FAQ's   |                   |
|       |               | COTOHAVITUS TAX KEHEL FAQ S  |                   |
|       |               | For more information about the COVID-19 virus, please visit:   |                   |
|       |               | Centers for Disease Control and Prevention (CDC) for health  |                   |
|       |               | information.   |                   |
|       |               | <ul> <li>Information about <u>actions being taken by the U.S.</u></li> </ul>   |                   |
|       |               | government. In Spanish at https://gobierno.usa.gov/coronavirus.  |                   |
|       |               | <ul> <li>Information from the Department of Treasury, <u>Coronavirus</u>.</li> </ul>                                   |                   |
|       |               | • Information from the Department of Treasury, <u>Coronavirus:</u><br>Resources, Updates, and What You Should Know.    |                   |
|       | <u> </u>      | Kesources, opuales, and what I ou Should Khow.   |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information |
|-------|---------------|---|-------------------|
|       |               | <u>COVID-19: State Services in Georgia</u>  |                   |
|       |               |   |                   |
|       |               | Coronavirus Tax Relief FAQs (3/26/20)   |                   |
|       |               |   |                   |
|       |               | "What payments and returns does the extension to pay and file apply to?   |                   |
|       |               | Georgia income tax payments and GA income tax returns due on April 15, 2020.  |                   |
|       |               | How long is the extension to pay and file?  |                   |
|       |               | The extension is until July 15, 2020.   |                   |
|       |               | Does the extension also apply to Georgia estimated income tax payments due on April 15, 2020 for the taxpayer's 2020 taxable year?  |                   |
|       |               | Yes, Georgia estimated income tax payments due on April 15, 2020 for the taxpayer's 2020 tax year are also extended to July 15, 2020.   |                   |
|       |               | Do taxpayers need to file any additional forms or call the Department to  |                   |
|       |               | qualify for this automatic tax filing and payment relief?   |                   |
|       |               | No.   |                   |
|       |               | Does the extension apply to the net worth tax that is included on applicable income tax returns?  |                   |
|       |               | Yes.  |                   |
|       |               | Does the extension apply if I am a fiscal year filer and my state income tax return is due on April 15, 2020?   |                   |
|       |               | Yes, if your state income tax return for your fiscal year ending during 2019 is due on April 15, 2020, your due date is postponed to July 15, 2020. This would apply regardless of whether that is the original due date or the due date on extension.  |                   |
|       |               | What if I am unable to file my state income tax return that would have been due on April 15, 2020 by July 15, 2020?   |                   |
|       |               | You must request an extension by July 15, 2020. If a federal extension<br>is filed, Georgia will accept it and if one is not filed, Georgia Form IT-<br>303 should be filed. If you file an extension by July 15, 2020, your tax<br>return will be due on the normal extended due date (not 3 months after<br>the normal extended due date). To avoid interest and penalties, by July<br>15, 2020 pay the tax you estimate as due with the appropriate Georgia<br>form (corporations and those filing a composite return use Form IT- |                   |
|       |               | Form (corporations and mose running a composite return use rorm IT-560C, individuals and fiduciaries use Form IT-560).         Has the April 15, 2020 deadline for making a deductible contribution to Georgia's 529 Plan (Path2College 529 Plan) been extended to July 15, 2020?   |                   |

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

| State  | Guidance/Date                                | Guidance Relief Provisions for Coronavirus                                | Other Information   |
|--------|--|---|---|
|        |  | GSCPA will share the official announcement and guidance once it           |   |
|        |  | becomes available. Please stay tuned to GSCPA's social media channels     |   |
|        |  | for breaking news.  |   |
|        |  | For more information on this ongoing situation, please                    |   |
|        |  | visit our Coronavirus Resource Center. Please stay tuned to GSCPA's       |   |
|        |  | social media channels for more breaking news.                             |   |
| Hawaii | TAX INFORMATION RELEASE                      | TAX INFORMATION RELEASE NO. 2020-02 (REVISED) (5/4/20)                    | HI DOT Website (3/20/20)  |
|        | <u>NO. 2020-02</u> (REVISED) (5/4/20)        |   |   |
|        |  | "RE: Hawaii Tax Treatment of Various Federal COVID-19 Relief              | "DOTAX Operational Status as of March 18,   |
|        | $\underline{\text{DOT Website}} - (4/23/20)$ | Programs and Payments   | 2020 (8AM): DOTAX is using caution to   |
|        |  | The purpose of this Tax Information Release (TIR) is to provide           | maintain Normal Operations to process returns,  |
|        | DOT COVID-19 Website and FAQs                | information about Hawaii tax treatment of the various COVID-19 relief     | payments, and refunds and provide taxpayer  |
|        | (4/21/20)                                    | programs and payments that the federal government has provided under      | services. Please help us protect community  |
|        |  | the Coronavirus Aid, Relief, and Economic Security Act1 (CARES Act).      | health by practicing social distancing. Our   |
|        | <u>Tax Facts 2020-1</u> (4/2/20)             | FEDERAL INCOME TAX TREATMENT  | offices are CLOSED to the public. Please use  |
|        |  | Economic Impact Payments: Economic Impact Payments are not                | secure web messaging on Hawaii Tax Online   |
|        | <u>Tax Fact 2019-3</u>                       | considered gross income and are therefore not subject to federal income   | or call us at (808) 587-4242 if you have  |
|        |  | tax. Section 2201 of the CARES Act provides payments to qualifying        | questions or need assistance.   |
|        | DOT ANNOUNCEMENT NO.                         | individual taxpayers of up to \$2,400, depending on adjusted gross        | Tax filing and payment deadlines have been  |
|        | <u>2020-01</u> (3/23/20)                     | income and filing status. Qualifying taxpayers may also receive \$500 per | maintained. Any returns or payments can be  |
|        |  | qualifying child.   | dropped off in the drop box outside the   |
|        | (July 20 – filing and payment of             |   | building. Individuals expecting refunds should  |
|        | 2019 income tax returns (does not            | Unemployment Compensation: Under existing law, unemployment               | file as soon as possible. Form N-11 (Hawaii   |
|        | include 2020 estimated payments)             | compensation is included in gross income. The CARES Act does not          | Resident Income Tax Return) can be filed for  |
|        | extended for all Affected Taxpayers,         | provide for any special tax treatment for these amounts, thus, payments   | free on Hawaii Tax Online.  |
|        | the due date for filing 2019 State           | received under additional unemployment compensation are subject to        | Click here for DOTAX updates regarding  |
|        | income tax returns due from April            | federal income tax. • Pandemic Unemployment Assistance (PUA) under        | COVID-19.   |
|        | 20, 2020 to June 20, 2020 is                 | Section 2102 of the CARES Act provides up to \$648 per week for those     | COVID-19  |
|        | postponed to July 20, 2020. Waives           | who ordinarily may not be eligible for unemployment benefits, such as     | March 19, 2020  |
|        | interest and penalties and additions         | business owners, self-employed persons, independent contractors, and      | Department of Taxation Notice – March 19,   |
|        | to tax for failure to file or pay if file    | others, that are out of business or whose services are significantly      | 2020 -  |
|        | and pay by July 20. The relief               | reduced as a direct result of the COVID-19 pandemic. • Federal            | "DOT in person services are suspended.  |
|        | provided in this Announcement                | Pandemic Unemployment Compensation (FPUC) under Section 2104 of           | To prevent the spread of COVID-19 virus, the  |
|        | applies solely to returns and                | the CARES Act also provides an additional \$600 per week of               | Department requests that you do the following:  |
|        | payments for an Affected                     | unemployment compensation for employees who are eligible for              |   |
|        | Taxpayer's 2019 taxable year due             | unemployment benefits.  | • Visit us online at http://tax.hawaii.gov for  |
|        | from April 20, 2020 to June 20,              |   | information and forms. • File returns and pay   |
|        | 2020. The relief provided in this            | Small Business Loans: • The Paycheck Protection Program (PPP) under       | taxes online at http://hitax.hawaii.gov . •   |
|        | Announcement does not include                | Section 1102 of the CARES Act provides forgivable loans to small          | Deposit tax returns and/or tax payments in the "State Tay Office Drop Day" a Diele up |
|        | estimated income tax payments for            | businesses. The receipt of the loan funds, including PPP funds, are not   | "State Tax Office Drop Box". • Pick up  |
|        | the 2020 taxable year. For purposes          | subject to income tax. Regarding forgiveness of the PPP loans, Section    | frequently used forms located on the shelf. If  |
|        | of automatic extensions for Affected         | 1106(i) of the CARES Act deems forgiven PPP debt, that would              | you need assistance call (808) 587-4242 and tell                                      |
|        | Taxpayers, the postponed payment             | otherwise be included in gross income, to be excluded from gross          | the operator your situation. A determination  |
|        | deadline of July 20, 2020 will be            | income. Thus, loans forgiven under the PPP are not subject to federal     |   |

| State | Guidance/Date                           | Guidance Relief Provisions for Coronavirus                                | Other Information                            |
|-------|---|---|--|
|       | used. This means that for Affected      | income tax. • Economic Injury Disaster Loan Emergency Advances            | will be made if an in-person meeting is      |
|       | Taxpayers, "properly estimated tax      | (EIDL Grant) are loan advances of up to \$10,000 made to small            | required."                                   |
|       | liability" must be paid by July 20,     | businesses under Section 1110 of the CARES Act. The EIDL Grant does       | COVID-19 Advisory – March 18, 2020           |
|       | 2020 rather than April 20, 2020 and     | not need to be repaid. The CARES Act does not provide any special tax     | Page Last Updated: March 19, 2020"           |
|       | returns must be filed by October 20,    | treatment for these amounts, thus, the EIDL Grant is included in gross    |  |
|       | 2020. Affected Taxpayers subject        | income and is subject to federal income tax.                              | Legislature: The Legislature is currently in |
|       | to penalties or additions to tax        | 3   | recess. No hearings will be scheduled until  |
|       | despite the relief granted by this      | 1 Coronavirus Aid, Relief, and Economic Security Act. Pub. L. No.         | further notice. See also SCR 242.            |
|       | Announcement may seek reasonable        | 116-136.  | <u> </u>                                     |
|       | cause waivers. The relief provided      | • Economic Injury Disaster Loans (EIDL) provided under Section 7 of       |  |
|       | by this Announcement is limited to      | the Small Business Act2 allows for loans up to \$2,000,000 in some        |  |
|       | Hawaii income tax payments and          | cases. The receipt of the loan funds, including EIDL funds, are not       |  |
|       | does not extend to withholding tax,     | subject to federal income tax. The CARES Act does not provide any         |  |
|       | franchise tax, public service           | special tax treatment for EIDLs.  |  |
|       | company tax, general excise tax,        | special as acament for LIDEs.   |  |
|       | transient accommodations tax,           | HAWAII INCOME TAX TREATMENT   |  |
|       |   |   |  |
|       | estate tax, or any other tax not        | Under existing law Hawaii's income tax treatment is identical to the      |  |
|       | specifically identified for the relief  | Under existing law, Hawaii's income tax treatment is identical to the     |  |
|       | provided by this Announcement.          | federal income tax treatment in most cases. Therefore, the Economic       |  |
|       | The Tax Announcement applies to         | Impact Payments and loan proceeds from the PPP and EIDL programs          |  |
|       | individuals, trusts and estates,        | are not subject to Hawaii income tax. Payments under the PUA and          |  |
|       | corporations, and other non-            | FPUC programs are subject to Hawaii income tax.                           |  |
|       | corporate tax filers as well as those   |   |  |
|       | who pay self-employment tax.)           | Regarding the forgiveness of PPP loans, in general the forgiveness of a   |  |
|       |   | loan or cancellation of debt results in the amount that is forgiven being |  |
|       |   | included in gross income. As discussed above, the CARES Act provides      |  |
|       | (The Economic Impact Payments           | that forgiven PPP loan proceeds are not included in gross income for      |  |
|       | and loan proceeds from the PPP and      | federal income tax purposes. For this special treatment to apply for      |  |
|       | EIDL programs are not subject to        | Hawaii income tax purposes, the treatment must be adopted by the          |  |
|       | Hawaii income tax. Payments under       | enactment of a Hawaii law. Thus, under current law, forgiven PPP loans    |  |
|       | the PUA and FPUC programs are           | are subject to Hawaii income tax. However, the Department of Taxation     |  |
|       | subject to Hawaii income tax.           | intends to recommend to the Hawaii State Legislature that Hawaii          |  |
|       | Under current law, forgiven PPP         | conform to the federal treatment of PPP loan forgiveness.                 |  |
|       | loans are subject to Hawaii income      |   |  |
|       | tax. However, the Department of         | GENERAL EXCISE TAX TREATMENT  |  |
|       | Taxation intends to recommend to        |   |  |
|       | the Hawaii State Legislature that       | Under existing law, unemployment compensation paid to employees           |  |
|       | Hawaii conform to the federal           | and the receipt of loan funds, such as funds from PPP loans and EIDLs,    |  |
|       | treatment of PPP loan forgiveness.      | are not subject to general excise tax (GET).                              |  |
|       | Under existing law, <u>unemployment</u> |   |  |
|       | compensation paid to employees          | The general rule is that amounts received by a business that replace      |  |
|       | and the receipt of loan funds, such     | income are subject to GET. Thus, grants or other payments that replace    |  |
|       | as funds from PPP loans and EIDLs,      | or supplement income are normally subject to GET. However, in light of    |  |
|       | are not subject to general excise tax   | the severity of the economic impact of the COVID-19 pandemic, GET         |  |
|       | are not subject to general excise tax   | are severity of the economic impact of the COVID 17 pandenile, OL1        | I  |

|                                    | will not be imposed on payments received under PUA, loan amounts  |  |
|------------------------------------|---|--|
|                                    | forgiven under PPP, and EIDL Grants. These amounts will be treated as                                       |  |
|                                    | exclusions from gross receipts and should not be reported on GET  |  |
| will be treated as exclusions from | returns.  |  |
|                                    | A table summarizing State and federal tax treatment of CARES Act  |  |
|                                    | funds can be found at the end of this release. Additional information is                                    |  |
| 1 ,                                | available by calling the Technical Section at (808) 587-1577, or by email                                   |  |
|                                    | at tax.technical.section@hawaii.gov.  |  |
|                                    | ar annoonnoonnoon e na wan.govi   |  |
|                                    | RONA M. SUZUKI Director of Taxation   |  |
|                                    |   |  |
|                                    | 2 15 U.S.C. 636. (The Small Business Act is not a new program but was                                       |  |
|                                    | temporarily expanded by the CARES Act.)   |  |
|                                    | Summary of State and Federal Tax Treatment of CARES Act Funds   |  |
|                                    |   |  |
|                                    | INDIVIDUAL INCOME PROGRAMS  |  |
|                                    |   |  |
|                                    | Economic Impact Payment   |  |
|                                    | Payments made to qualifying individual taxpayers of up to \$2,400,  |  |
|                                    | depending on adjusted gross income and filing status. Qualifying  |  |
|                                    | taxpayers may also receive \$500 per qualifying child.  |  |
|                                    | No No No  |  |
|                                    | Pandemic Unemployment Assistance (PUA)<br>Provides up to \$648 per week for those who ordinarily may not be |  |
|                                    | eligible for unemployment benefits, such as business owners, self-  |  |
|                                    | employed persons, independent contractors, and others, that are out of                                      |  |
|                                    | business or whose services are significantly reduced as a direct result of                                  |  |
|                                    | the COVID-19 pandemic.  |  |
|                                    | Yes Yes No  |  |
|                                    | Federal Pandemic Unemployment Compensation (FPUC)   |  |
|                                    | Additional \$600 per week of unemployment compensation for  |  |
|                                    | employees who are eligible for unemployment benefits.   |  |
|                                    | Yes Yes No  |  |
|                                    |   |  |
|                                    | SMALL BUSINESS PPROGRAMS  |  |
|                                    |   |  |
|                                    | Paycheck Protection Program (PPP)   |  |
|                                    | Forgivable loans to small businesses. No No* No   |  |
|                                    | Economic Injury Disaster Loan Emergency Advances (EIDL Grant)   |  |
|                                    | Loan advances of up to \$10,000 made to small businesses, which does  |  |
|                                    | not need to be repaid.<br>Yes Yes No  |  |
|                                    |   |  |
|                                    | Economic Injury Disaster Loans (EIDL)<br>Loans up to \$2,000,000. No No No                                  |  |
|                                    | Luans up to \$2,000,000. NO NO NO   |  |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information |
|-------|---------------|---|-------------------|
|       |               | *DOTAX intended recommendation to Hawaii State Legislature."  |                   |
|       |               | (5/4/20)  |                   |
|       |               | $\underline{\text{DOT Website}} - (4/23/20)$  |                   |
|       |               |   |                   |
|       |               | "What's New   |                   |
|       |               | IRS Economic Impact Payment Update  |                   |
|       |               | <i>Posted April 21, 2020</i><br>If you have not filed your 2018 or 2019 federal tax returns and have                          |                   |
|       |               | dependents, you must take action by <b>WEDNESDAY</b> , <b>APRIL 22</b> ,  |                   |
|       |               | <b>6:00AM, Hawaii Time</b> using the <u>IRS Non-Filer</u> tool, to ensure you   |                   |
|       |               | receive the full amount of your Economic Impact Payment.  |                   |
|       |               | Relief for Taxpayers Affected by the COVID-19 Emergency   |                   |
|       |               | Posted March 23, 2020   |                   |
|       |               | 2019 Income Tax Filing and Payment Deadline Extended to July 20,  |                   |
|       |               | 2020; All Other Tax Filing and Payment Deadlines Unchanged  |                   |
|       |               | HONOLULU – As announced by Governor Ige today, the State of   |                   |
|       |               | Hawaii is granting special tax relief for State Income taxpayers similar to   |                   |
|       |               | the Internal Revenue Service (IRS) in response to the COVID-19  |                   |
|       |               | emergency.  |                   |
|       |               | Tax Facts 2020-1  |                   |
|       |               | Posted April 2, 2020  |                   |
|       |               | Estimated Income Tax for Corporations, S Corporations, Estates, and   |                   |
|       |               | Trusts  |                   |
|       |               | This Tax Facts provides general information about estimated income tax for Corporations, S Corporations, Estates, and Trusts. |                   |
|       |               | Tax Announcement 2020-01  |                   |
|       |               | Posted March 23, 2020   |                   |
|       |               | Relief for Taxpayers Affected by the COVID-19 Emergency   |                   |
|       |               | Governor David Y. Ige issued an Emergency Proclamation on   |                   |
|       |               | March 4, 2020, a Supplemental Emergency Proclamation on March 16,   |                   |
|       |               | 2020, and a Second Supplemental Proclamation on March 21, 2020,   |                   |
|       |               | relating to the COVID-19 emergency. Consistent with these   |                   |
|       |               | Proclamations, the Department of Taxation (Department) will grant   |                   |
|       |               | special tax relief for State income taxpayers." (4/23/20)   |                   |
|       |               | DOT COVID-19 Website and FAQs (4/21/20)   |                   |
|       |               |   |                   |
|       |               | "····   |                   |
|       |               | Income Tax Deadline Extended to July 20, 2020 (posted March 23,   |                   |
|       |               | 2020)   |                   |
|       |               | The Department of Tometion issued The Association (2020-01)   |                   |
|       |               | The Department of Taxation issued <u>Tax Announcement 2020-01</u> to grant  |                   |
|       |               | special tax relief for State income taxpayers similar to the Internal<br>Revenue Service (IRS).                               |                   |
|       |               | Revenue service (IRS).  |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus                                  | Other Information |
|-------|---------------|---|-------------------|
|       |               | Q: I received a Statement of Taxpayer notice showing a tax liability        |                   |
|       |               | in the mail. Why are bills being sent out?                                  |                   |
|       |               | A: DOTAX is an essential government function and we are continuing          |                   |
|       |               | to operate. Statement of Taxpayer notices are sent every other month to     |                   |
|       |               | update taxpayers about their liabilities a shown in our records. This gives |                   |
|       |               | the taxpayer an opportunity to work with us to correct any problems on      |                   |
|       |               | the liability as interest continues to accrue. Please refer to your         |                   |
|       |               | Statement of Taxpayer notice under Questions Concerning this                |                   |
|       |               | Statement for best point of contact to work with to address or correct      |                   |
|       |               | your liability.   |                   |
|       |               | Q:Can I get a payment extension, waiver, or deferment?                      |                   |
|       |               | A: Please <u>contact us</u> to work with you to address or correct your     |                   |
|       |               | liability.<br>Tax Announcements and Media Releases:                         |                   |
|       |               | 1 ax Announcements and Metua Releases;                                      |                   |
|       |               | Relief For Taxpayers Affected by the COVID-19 Emergency (News               |                   |
|       |               | Release) – March 23, 2020   |                   |
|       |               | Relief For Taxpayers Affected by the COVID-19 Emergency (Tax                |                   |
|       |               | Announcement) – March 23, 2020  |                   |
|       |               | Department of Taxation Notice – March 19, 2020                              |                   |
|       |               | COVID-19 Advisory – March 18, 2020  |                   |
|       |               | Department of Taxation: COVID-19 Operational Status (News Release)          |                   |
|       |               | - March 18, 2020  |                   |
|       |               | Page Last Updated: April 21, 2020" (4/21/20)                                |                   |
|       |               |   |                   |
|       |               | DOT ANNOUNCEMENT NO. 2020-01 (3/23/20)                                      |                   |
|       |               | DEDADTMENT OF TAVATION ANNOUNCEMENT NO. 2020.01                             |                   |
|       |               | DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2020-01                             |                   |
|       |               | RE: Relief for Taxpayers Affected by the COVID-19 Emergency                 |                   |
|       |               | Governor David Y. Ige issued an Emergency Proclamation on March 4,          |                   |
|       |               | 2020, a Supplemental Emergency Proclamation on March 16, 2020, and          |                   |
|       |               | a Second Supplemental Proclamation on March 21, 2020, relating to the       |                   |
|       |               | COVID-19 emergency. Consistent with these Proclamations, the                |                   |
|       |               | Department of Taxation (Department) will grant special tax relief for       |                   |
|       |               | State income taxpayers. Hawaii Income Tax Payment and Filing                |                   |
|       |               | Deadlines for Tax Year 2019 Postponed                                       |                   |
|       |               | The Department has determined <b>that any person with a 2019 State</b>      |                   |
|       |               | income tax filing requirement or payment due from April 20, 2020            |                   |
|       |               | to June 20, 2020, is affected by the COVID-19 pandemic for                  |                   |
|       |               | purposes of the relief described in this Announcement (Affected             |                   |
|       |               | Taxpayer).  |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information |
|-------|---------------|---|-------------------|
|       |               | For all Affected Taxpayers, the due date for filing 2019 State income tax returns due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020.   |                   |
|       |               | For all Affected Taxpayers, the due date for making 2019 State<br>income tax payments due from April 20, 2020 to June 20, 2020 is<br>postponed to July 20, 2020.  |                   |
|       |               | The relief provided in this Announcement applies solely to returns<br>and payments for an Affected Taxpayer's 2019 taxable year due<br>from April 20, 2020 to June 20, 2020. The relief provided in this<br>Announcement does not include estimated income tax payments for<br>the 2020 taxable year.   |                   |
|       |               | What This Means for Individual Income Taxpayers   |                   |
|       |               | Individual income tax returns and payments for the 2019 taxable<br>year that are due from April 20, 2020 to June 20, 2020 are now due<br>by July 20, 2020. This relief applies to all individual income tax<br>filers, including self-employed individuals. The Department will<br>automatically provide this relief, there is no need to file additional forms<br>to qualify for this relief.  |                   |
|       |               | What This Means for Corporate Income Taxpayers  |                   |
|       |               | Corporate income tax returns and payments for the 2019 taxable<br>year that are due from April 20, 2020 to June 20, 2020 are now due<br>July 20, 2020. This relief includes only payments for the 2019<br>taxable year and does not include payment of 2020 estimated taxes.  |                   |
|       |               | Income Tax Filing Extensions  |                   |
|       |               | The filing deadline for the 2019 taxable year for all Income<br>Taxpayers is extended to July 20, 2020. Automatic extensions to file<br>under section 235-98, Hawaii Revised Statutes (HRS), remain available.<br>For purposes of automatic extensions for Affected Taxpayers, the<br>postponed payment deadline of July 20, 2020 will be used. This<br>means that for Affected Taxpayers, "properly estimated tax<br>liability" must be paid by July 20, 2020 rather than April 20, 2020<br>and returns must be filed by October 20, 2020. |                   |

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|       |   | Individual Income Taxpayers expecting a refund should file as soon as possible. They are granted an automatic extension to file by October 20, 2020.   |   |
|       |   | Penalties and Interest   |   |
|       |   | Interest, penalties, and additions to tax for failure to file the returns<br>or make the Hawaii income tax payments postponed by this<br>Announcement will not accrue from April 20, 2020 to July 20, 2020.<br>Interest, penalties, and additions to tax with respect to such<br>postponed Hawaii income tax filings or payments will begin to<br>accrue on July 21, 2020, if not paid by July 20, 2020.   |   |
|       |   | Affected Taxpayers subject to penalties or additions to tax despite<br>the relief granted by this Announcement may seek reasonable cause<br>waivers under section 231-3(12), HRS.  |   |
|       |   | The relief provided by this Announcement is limited to Hawaii<br>income tax payments and does not extend to withholding tax,<br>franchise tax, public service company tax, general excise tax,<br>transient accommodations tax, estate tax, or any other tax not<br>specifically identified for the relief provided by this Announcement.  |   |
|       |   | Tax forms and information are available on the Department's website at tax.hawaii.gov. Additional information is available by calling the Technical Section at (808) 587-1577, or by email at tax.technical.section@hawaii.gov."   |   |
| Idaho | ID State Tax Commission<br>Coronavirus and Idaho Taxes:   | ID State Tax Commission Coronavirus and Idaho Taxes: Frequently<br>Asked Questions and Answers (4/7/20)  | ID Tax Commission News Release (3/27/20)  |
|       | Frequently Asked Questions and<br>Answers (4/7/20)  | "Below are answers to questions you may have about the coronavirus pandemic and Idaho taxes. If your question isn't addressed below, please  | <i>"Tax Commission closes customer service counters to public; still processing tax returns</i>   |
|       | ID Tax Commission Press Release<br>(3/24/20)  | assume business as usual and contact the Tax Commission. This list will<br>be updated as new information becomes available.  | The Idaho State Tax Commission has <b>closed its</b><br><b>customer service counters to the public</b> in all<br>its offices throughout the state due to Governor   |
|       | (June 15 – filing and payment<br>extension applies to all taxpayers –<br>including individuals, businesses,<br>and entities – regardless of the<br>amount owed. Penalty and interest<br>waived if file and pay the income<br>tax they owe by June 15. Also<br>extended deadline to apply for<br>property tax relief programs from | <ol> <li>Have you extended the deadlines for any taxes?<br/>Idaho has extended the deadlines for the following:         <ul> <li>2019 individual and business income tax returns. Returns and payments are now due June 15, 2020.</li> <li>Property tax reduction programs. The due date to apply for property tax reduction, deferral, or the 100% service-connected disabled veteran's benefit is now June 15. We don't expect any other property tax deadlines to change.<br/>The due dates for all other tax types remain the same.</li> </ul> </li> </ol> | Little's order for Idahoans to shelter in place.<br>However, the agency continues to process tax<br>returns as they come in.<br>Taxpayers who need help can contact the Tax<br>Commission by phone or email. They also can<br>visit the agency's website<br>— <u>tax.idaho.gov</u> — to get answers to questions,<br>make payments, and learn about free filing |

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|       | April 15 to June 15. We've             | INCOME TAXES  | options. All offices also have drop boxes for     |
|       | extended the due date for income       | 2. Does the income tax payment extension include estimated  | payments, returns, and correspondence.            |
|       | tax estimated payments that are        | quarterly payments?   | The state has extended the income tax filing      |
|       | normally due April 15 to June 15.      | Yes. We've extended the due date for income tax estimated   | and payment due date to June 15, 2020, to         |
|       | This includes fiscal-year tax filers.  | payments that are normally due April 15 to June 15. This includes   | give taxpayers more time to file their returns    |
|       | The due date to apply for property     | fiscal-year tax filers.   | during the coronavirus pandemic. Those who        |
|       | tax reduction, deferral, or the 100%   | 3. Can I get a filing extension if I can't file my 2019 individual  | file and pay by June 15 won't owe penalty         |
|       | service-connected disabled             | income tax return by the new June 15 due date?  | and interest.                                     |
|       | veteran's benefit is now June 15.      | You can get an automatic extension to file your return by October   | "If you haven't filed yet, consider filing early, |
|       | We don't expect any other property     | 15 if you pay enough of your total tax by June 15. To qualify, you  | especially if you're expecting a refund," Tax     |
|       | tax deadlines to change. You can       | need to do one of the following:  | Commission Chairman Tom Harris said. "The         |
|       | get an automatic extension to file     | • Pay 100% of the income tax reported on your 2018 return (if   | sooner we get your return, the quicker we can     |
|       | your return by October 15 if you       | you filed a return)   | get your refund to you."                          |
|       | pay enough of your total tax by June   | • Pay 80% of the estimated tax due on your 2019 return  | To contact the Tax Commission:                    |
|       | 15. To qualify, you need to do one     | If you qualify for the automatic extension, file your extended tax  | • Call (208) 334-7660 in the Boise area or        |
|       | of the following: Pay 100% of the      | return by October 15, 2020. See Form 51 for more information.   | toll free at (800) 972-7660                       |
|       | income tax reported on your 2018       | 4. Idaho requires me to include a copy of my federal tax return   | • Email <u>taxrep@tax.idaho.gov</u>               |
|       | return (if you filed a return), or pay | with my Idaho return, but the federal due date is July 15 while   | Want the most up-to-date status of your refund?   |
|       | 80% of the estimated tax due on        | Idaho's deadline is June 15. What if I can't get my federal   | Visit <u>tax.idaho.gov/refund</u> ."              |
|       | your 2019 return.)                     | return done by the June 15 due date?  |   |
|       |  | You can get an automatic extension to file your Idaho return by   |   |
|       |  | October 15 if you pay enough of your total state tax by June 15.  |   |
|       |  | With an extension, you can then file your Idaho tax return when   |   |
|       |  | you've completed your federal return. See question #2 above for   |   |
|       |  | more information.   |   |
|       |  | 5. Why does Idaho have a June 15 deadline for 2019 taxes instead  |   |
|       |  | of July 15 like the federal government?   |   |
|       |  | Idaho's Constitution requires a balanced budget. So, tax money  |   |
|       |  | must be in before the fiscal year end (June 30) to keep this year   |   |
|       |  | balanced. See <u>Governor Little's proclamation</u> changing Idaho's due  |   |
|       |  | date.   |   |
|       |  | 6. How do I change the date for my direct debit payment now that  |   |
|       |  | 2019 income tax payments are due on June 15 instead of April 15?  |   |
|       |  |   |   |
|       |  | You can't change the payment date. However, we can cancel the payment for you if you contact us no later than two days before the |   |
|       |  | scheduled payment date. Please call us at (208) 332-6632 to request   |   |
|       |  | this. To schedule a new payment, use our free <u>Quick Pay</u> option.  |   |
|       |  | <ol> <li>Is the pandemic delaying tax refunds?</li> </ol>   |   |
|       |  | At this time, we don't see any delay in processing refunds. We've   |   |
|       |  | issued most refunds within the <u>expected timeframes</u> . While many  |   |
|       |  | refunds can be processed sooner — especially on e-filed returns —   |   |
|       |  | some can take up to 11 weeks, especially if the return is incomplete  |   |
|       |  | and we need to contact taxpayers for clarification.   |   |
|       |  |   |   |

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|       |               | 8. Why aren't you extending the due dates for employers to report                               |                   |
|       |               | and pay income tax withholding?   |                   |
|       |               | While we understand the economic stress that the COVID-19                                       |                   |
|       |               | pandemic is causing for employers, the income tax withheld from                                 |                   |
|       |               | employees' paychecks belongs to the State of Idaho — not the                                    |                   |
|       |               | employers — and it must be reported and remitted on time.                                       |                   |
|       |               | 9. When will I get my stimulus payment?   |                   |
|       |               | The federal government is issuing stimulus payments, not the State of                           |                   |
|       |               | Idaho. The IRS is working out the details to get the stimulus                                   |                   |
|       |               | payments to taxpayers and will be providing information through its                             |                   |
|       |               | website about any action taxpayers may need to take. For more                                   |                   |
|       |               | information, visit <u>irs.gov/coronavirus.</u>  |                   |
|       |               | SALES TAXES   |                   |
|       |               | 10. Why aren't you extending the due dates for retailers to report or remit sales tax receipts? |                   |
|       |               | While we understand the economic stress that the COVID-19                                       |                   |
|       |               | pandemic is causing for all types of businesses, sales and use tax                              |                   |
|       |               | receipts belong to the State of Idaho — not the retailers — and they                            |                   |
|       |               | must be reported and remitted on time.  |                   |
|       |               | 11. I'm a retailer that made no sales during my filing period. Do I                             |                   |
|       |               | still have to file a sales tax return?  |                   |
|       |               | You must file a sales tax return even if you don't have any sales to                            |                   |
|       |               | report. We call this a "\$0" return.  |                   |
|       |               | AUDITS  |                   |
|       |               | 12. I'm working with a tax auditor. What's the best way to stay in                              |                   |
|       |               | touch?  |                   |
|       |               | Please contact the auditor through email since all auditors are                                 |                   |
|       |               | working from home.  |                   |
|       |               | PAYMENT PLANS   |                   |
|       |               | 13. I have a payment plan with you. How do I stay in touch?                                     |                   |
|       |               | Please email us at paymentplanchange@tax.idaho.gov if you have                                  |                   |
|       |               | questions or need to make changes to your plan.   |                   |
|       |               | Page last updated April 2, 2020. Last full review of page: April 2, 2020.                       |                   |
|       |               | This information is for general guidance only. Tax laws are complex and                         |                   |
|       |               | change regularly. We can't cover every circumstance in our guides. This                         |                   |
|       |               | guidance may not apply to your situation. Please <u>contact us</u> with any                     |                   |
|       |               | questions. We work to provide current and accurate information. But                             |                   |
|       |               | some information could have technical inaccuracies or typographical                             |                   |
|       |               | errors. If there's a conflict between current tax law and this information,                     |                   |
|       |               | current tax law will govern." (4/7/20)  |                   |

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|          |  | ID Tax Commission Press Release (3/24/20)   |   |
|          |  | Income tax filing and payment deadline now June 15; property tax relief applications now due June 15.   |   |
|          |  | In response to the COVID-19 pandemic, Governor Little has extended<br>the 2019 Idaho income tax filing and payment deadlines from April 15,<br>2020, to June 15, 2020. The extension applies to all taxpayers –<br>including individuals, businesses, and entities – regardless of the amount<br>owed. Penalty and interest won't apply if taxpayers file their return and<br>pay the income tax they owe by June 15.<br>Governor Little also has extended the deadline to apply for property tax<br>relief programs from April 15 to June 15. The programs include:<br>• <u>Property Tax Reduction</u> (circuit breaker)<br>• <u>Property Tax Deferral</u> |   |
|          |  | • <u>100% Service-Connected Disabled Veterans Benefit</u><br>See Governor Little's proclamation for more information.   |   |
| Illinois | IL DOR Informational Bulletin FY         2020-29 May 2020 on worker         withholding (5/2020)         Illinois DOR Informational Bulletin | IL DOR Informational Bulletin FY 2020-29 May 2020 on worker withholding (5/2020)         Illinois withholding requirements for out-of-state employers who employ Illinois residents working from home due to COVID-19 Virus Outbreak  | H.B. 5774, introduced on May 8, would amend<br>35 ILCS 200/21-27 (waiver of interest penalty)<br>to provide that, for taxable year 2019 (payable<br>in 2020), interest penalties will be waived for<br>the delinquent payment of any property tax   |
|          | FY 2020-24 March 2020 (3/25/20)<br>Governor's News Release on sales<br>tax deferral for bars and restaurants<br>(3/19/20)                    | This bulletin is written to inform you of recent changes; it does not<br>replace statutes, rules and regulations, or court decisions.<br>To: Out-of-state employers and their employees who normally work in<br>an out-of-state location but who will have performed normal work duties<br>for more than 30 days in Illinois  | installment. <u>H.B. 5768</u> , introduced on May 5,<br>would provide that if a disaster is declared by<br>Governor proclamation for all counties in the<br>State due to a public health emergency, the first<br>installment of taxes due in that calendar year<br>will not be considered delinquent and will not |
|          | Illinois Attorney General Website<br>(3/18/20)   | Withholding Illinois Income Tax requirements for out-of-state<br>employers  | accrue interest for up to 90 days after the later<br>of (i) June 1 or (ii) the day after the date<br>specified on the real estate tax bill as the first   |
|          | IL DOR <u>Informational Bulletin</u><br>(March 2020)   | Due to the COVID-19 virus pandemic, many state governors, including<br>Illinois Governor JB Pritzker, have issued stay-at-home orders. Many   | installment annual due date. <u>H.B. 5772</u> ,<br>introduced on May 8, would amend 35 ILCS<br>200/21-40 (ordinance for a delayed due date) to  |
|          | Chicago<br><u>Announcement</u> of relief for<br>businesses (3/20/20)   | employers, in response to the stay-at-home orders, have allowed certain<br>employees to perform their work duties at home. As a result, out-of-state<br>employers who normally would not be required to withhold Illinois   | provide for an extension of property tax<br>installment payments and waiver of penalties<br>and interest. (5/12/20)   |
|          | Announcement of \$100 Million<br>Relief Package for Chicago's Small<br>Businesses (3/19/20)<br>Cook County                                   | income tax from employees that are Illinois residents may now be<br>subject to Illinois withholding requirements. Employee compensation is<br>subject to Illinois Income Tax Withholding when the employee has<br>performed normal work duties in Illinois for more than 30 working days.<br>If an Illinois resident employee has performed work for more than 30<br>working days from their home in Illinois for an out-of-state employer,   | Executive order 2020-14 from the Governor that is allowing temporary remote notarizing of documents.  |

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|       | Assessor's Office Suspends  | the employer may be required to register with the Illinois Department of  | (Note: A member reports that as of 3/31/20, IL   |
|       | Assessment Notice Mailings and                                    | Revenue (IDOR) and withhold Illinois Income Tax from the employee.  | DOR is not allowing electronically signed  |
|       | Deadlines (3/19/20)   | NOTE: This bulletin is not intended to impact the following employers: •  | POAs; they require a physical signature still,   |
|       |   | Out-of-state employers from states that have a reciprocal agreement with  | even though it can be emailed to the DOR after   |
|       | (July 15 - filing and payment relief                              | Illinois (Iowa, Kentucky, Michigan, Wisconsin) do not need to change  | signing.)  |
|       | to individuals and businesses for                                 | the way that they currently operate. • Out-of-state employers who are   |  |
|       | Illinois income tax returns is                                    | registered as a withholding agent in Illinois should continue to withhold   | ISCPA in touch with DOR on possible 2020   |
|       | extended from April 15, 2020, to                                  | Illinois taxes. For information on Illinois withholding obligations, see  | quarterly estimated tax payment remedy.  |
|       | July 15, 2020 – for all taxpayers                                 | Publication 130, Who is Required to Withhold Illinois Income Tax.   | (3/27/20)  |
|       | who file and pay their Illinois                                   | Do employers have to register with IDOR if they have employee   |  |
|       | income taxes on April 15, 2020, are                               | compensation that is subject to Illinois withholding? Although there are  | ISCPA Leg Reg Alert (3/25/20)  |
|       | automatically extended until July                                 | certain exemptions to Illinois withholding obligations, most employers  |  |
|       | 15, 2020. This relief applies to all                              | must register. To register a business with IDOR, businesses may choose  | "COVID-19 Government Relations Daily Summary   |
|       | individual returns, trusts, and                                   | one of the following options: • Register electronically using MyTax   |  |
|       | corporations. The relief does not                                 | Illinois. • Complete and mail Form REG-1, Illinois Business   | ILLINOIS STATE INCOME TAX FILINGS  |
|       | apply to partnerships. Penalties and                              | Registration Application. For more information about who is required to   | AND PAYMENTS EXTENDED TO JULY  |
|       | interest will begin to accrue on any                              | withhold, see Publication 130, Who Is Required to Withhold Illinois   | 15th   |
|       | remaining unpaid balances as of                                   | Income Tax.   |  |
|       | July 16, 2020. You will   |   | -ICPAS ADVOCACY EFFORTS  |
|       | automatically avoid interest and                                  | Will there be penalties and interest if employers fail to withhold Illinois   | SUCCESSFUL-  |
|       | penalties on the taxes paid by July                               | Income Tax from employees working from home because of the  |  |
|       | 15, 2020. This does NOT impact                                    | COVID-19 pandemic? <b>IDOR will waive penalties and interest for out-</b>   | This afternoon, Governor JB Pritzker   |
|       | the first and second installments of                              | of-state employers who fail to withhold Illinois income taxes for   | announced that the Illinois Department of  |
|       | estimated payments for 2020 taxes                                 | Illinois employees where the sole reason for the Illinois withholding   | Revenue would follow the Internal Revenue  |
|       | that are due April 15 and June 15.                                | obligation is that the employee is working from home due to the   | Service in extending state tax return filings  |
|       | Taxpayers are required to estimate                                | COVID-19 pandemic.  | and payments until July 15th. This   |
|       | their tax liability for the year and                              | IDOR encourages all employers that have withholding requirements to   | announcement was made during Governor  |
|       | make four equal installments.                                     | register with IDOR and withhold Illinois Income Tax as soon as  | Pritzker's daily COVID-19 Press Conference.  |
|       | Taxpayers will not be assessed a                                  | applicable to avoid processing delays and increased correspondence.   | As non-onted in vester devia ICDAS Covernment  |
|       | late estimated payment penalty if the amount of the installments  | What can an amployee do to angure that the correct amount of Illinois   | As reported in yesterday's ICPAS Government<br>Relations COVID-19 Daily Summary, ICPAS   |
|       |   | What can an employee do to ensure that the correct amount of Illinois   | •  |
|       | equals 90% or more of the current year's liability or 100% of the | Income Tax Withholding has been reported? Employees that do not have<br>Illinois income tax withheld by their employers could potentially owe | has been in ongoing discussions with the<br>Governor's staff and the Director of Revenue |
|       | previous year's liability. IL DOR                                 | money to Illinois and may be subject to estimated payment requirements.   | with regards to the legal interpretation of the  |
|       | has said only overpayments created                                | Estimated tax payments are required if employees reasonably expect  | Illinois Income Tax Act and section 100.6000   |
|       | by returns or extensions filed by                                 | their tax liability to exceed \$1,000 after subtracting their Illinois  | of the Illinois Administrative Code, the tax   |
|       | 4/15 will apply to a 2020 Q1                                      | withholding, pass-through withholding, and various tax credits. For more  | policy implications and, the importance of   |
|       | estimate and be considered  | information on estimated tax payments for individuals, see Form IL-   | alignment with the federal extension of filing   |
|       | timely. Otherwise, any  | 1040-ES, Estimated Income Tax Payments for Individuals.   | and payments.  |
|       | overpayments are applied to the                                   | To ensure that the proper amount of Illinois Income Tax is being  | and Palinonio.   |
|       | quarter received. This is how the                                 | withheld, employees whose compensation is subject to Illinois Income  | The Illinois CPA Society would like to extend  |
|       | system defaults. <u>IDOR will waive</u>                           | Tax Withholding should complete and return to their employer a Form   | our appreciation to Governor Pritzker and  |
|       | penalties and interest for out-of-                                | IL-W-4, Employee's and other Payee's Illinois Withholding Allowance   | Director Harris for this decision that benefits  |
|       | state employers who fail to withhold                              | Certificate and Instructions.   | taxpayers and tax preparers. Along with our  |
|       | state employers and full to affulliold                            |   |  |

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|       | Illinois income taxes for Illinois     | How much income tax should be withheld from employees'                    | advocacy to extend state filings and payments,    |
|       | employees where the sole reason for    | compensation? Generally, the rate for withholding Illinois Income Tax is  | we have also encouraged IDOR to provide           |
|       | the Illinois withholding obligation is | 4.95 percent. However, employees may claim allowances and request         | formal guidance on these extensions. See          |
|       | that the employee is working from      | additional income withheld by completing and providing an employer        | IDOR COVID-19 Information for Illinois            |
|       | home due to the COVID-19               | with a Form IL-W-4, Employee's and other Payee's Illinois Withholding     | Taxpayers website for further information and     |
|       | pandemic.)                             | Allowance Certificate and Instructions. Refer to Booklet IL-700-T,        | guidance.   |
|       |  | Illinois Withholding Income Tax Tables, for information about             |   |
|       |  | determining the amount of income tax to withhold from employees'          | PRACTICE POINTER-While recognizing                |
|       | (30 day extension for filing and       | compensation.   | every client's circumstances are different, it is |
|       | payment of estate tax returns due      |   | recommended that state tax returns be filed       |
|       | between $3/16 - 4/15$ , interest not   | Where can additional information on Illinois Income Tax Withholding       | electronically and that if the taxpayer is owed a |
|       | waived)                                | be found? For more information about Illinois Income Tax Withholding,     | refund that it be requested to be disbursed       |
|       |  | refer to the following: • Publication 130, Who is Required to Withhold    | electronically. Like other state government       |
|       | (April 30 – Chicago extended due       | Illinois Income Tax • Publication 131, Withholding Income Tax Filing      | agencies, the Illinois Comptroller is operating   |
|       | dates for tax payments until April     | and Payment Requirements • Publication 121, Illinois Income Tax           | with reduced staff and most likely there will be  |
|       | 30, 2020 for the following City of     | Withholding for Household Employees (for household employers) •           | a delay in processing paper refund checks.        |
|       | Chicago taxes: • Bottled Water tax •   | Publication 110, Forms W-2, W-2G, and 1099 Filing and Storage             |   |
|       | Checkout Bag tax • Amusement tax       | Requirements for Employers and Payers • Booklet IL-700-T, Illinois        | See AICPA State Filing Guidance for               |
|       | Hotel Accommodation tax                | Withholding Income Tax Tables • Form IL-W-4, Employee's and other         | Coronavirus Pandemic here. NOTE: Does not         |
|       | Restaurant tax • Parking tax)          | Payee's Illinois Withholding Allowance Certificate and Instructions       | reflect today's announcement and Illinois'        |
|       |  | Additionally, visit IDOR's website at: tax.illinois.gov" (5/20)           | extended filing and payment date.                 |
|       |  | Per a member who was in touch with the DOR $(4/6/20)$                     | We will continue to keep you updated on           |
|       |  | "IL DOR has said only overpayments created by returns or extensions       | developments through the COVID-19                 |
|       |  | filed by 4/15 will apply to a 2020 Q1 estimate and be considered          | Government Relations Daily Summary. You           |
|       |  | timely. Otherwise, any overpayments are applied to the quarter            | may access our Digital <u>Library</u> of Daily    |
|       |  | received. This is how the system defaults."                               | Summaries for further information."               |
|       |  |   |   |
|       |  | Illinois DOR Informational Bulletin FY 2020-25 March 2020 (3/31/20)       |   |
|       |  | "Extension of the Expiration Date of Certain Illinois Sales Tax           |   |
|       |  | Exemption ("E") Numbers Due to COVID-19 Virus Outbreak                    |   |
|       |  | 1 ( )   | Legislature: The House and the Senate will next   |
|       |  | To: All Organizations and Individuals with Illinois Sales Tax Exemption   | be in on March 24.                                |
|       |  | ("E") Numbers That Are Currently Pending Renewal                          |   |
|       |  | Due to staffing issues related to the ongoing COVID-19 virus pandemic,    |   |
|       |  | the Illinois Department of Revenue (IDOR) is unable to process most       |   |
|       |  | renewal applications for Illinois Sales Tax exemption ("E") numbers at    |   |
|       |  | this time. To allow time to process outstanding renewal applications, the |   |
|       |  | Board of Appeals at IDOR has issued an order extending the E-             |   |
|       |  | number expiration date by 90 days for impacted organizations and          |   |
|       |  | individuals.  |   |
|       |  |   |   |

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|       |               | Who will receive the 90-day extension? <b>The Board of Appeals has</b><br>extended expiration dates for certificate holders whose certificates<br>expired within 60 days prior to the date of the Governor's "Stay At<br>Home" Order issued March 21, 2020, and for those whose<br>certificates expired or will expire within 60 days following the date<br>of the Governor's "Stay At Home" Order.   |                   |
|       |               | Do I need to request the 90-day extension? No. <b>IDOR is automatically extending the E-number expiration dates. Certificate holders do not need to take any action to be granted an extension</b> .  |                   |
|       |               | Will I receive an updated exemption certificate? Yes. As with all E-<br>number renewals, IDOR will issue updated exemption certificates,<br>but we will not issue you an updated exemption certificate until we<br>have completed processing of your renewal application.<br>How can I verify that an E-number is valid? You can verify an E-<br>number using MyTax Illinois at mytax.illinois.gov. The application<br>is available by clicking the "Businesses" button on the MyTax<br>Illinois home screen. |                   |
|       |               | What if I have questions? If you have questions, email us at REV-E99@illinois.gov."<br>According to a clarification to a practitioner from Illinois DOR on the information bulletin on 7/15 filing and payment relief (3/27/20):  |                   |
|       |               | "We confirmed with the Illinois Department of Revenue ("IDOR") that<br>the 7/15 extended filing and payment due date DOES NOT APPLY to<br>partnerships. The original filing and payment due date for partnerships<br>remains April 15, 2020.  |                   |
|       |               | On March 25 <sup>th</sup> the IDOR posted the attached announcement on its website moving the "2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020" to align with the federal due dates. The alert states that "this relief applies to all individual returns, trusts, and corporations" and does not mention partnerships.   |                   |
|       |               | We followed up with the IDOR to see if the relief also applies to<br>partnerships and partnership withholding. The IDOR replied today<br>stating that it does NOT. The response states that they "are considering<br>what relief can be afforded partnerships, if any. The bulletin was<br>designed to align IL with federal deadlines that were extended from<br>April 15 to July 15 using our authority under 100.5020 and 100.6000.<br>The federal 1065 was due March 15, and no tax is paid with the      |                   |

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|       |               | informational return, so we have nothing to base an extension for the IL-   |                   |
|       |               | 1065 and payments." We have also been informed that the IDOR is   |                   |
|       |               | working on updating the alert posted to its website.  |                   |
|       |               |   |                   |
|       |               | As of now, the relief does NOT apply to partnerships. We will update  |                   |
|       |               | when we hear more."   |                   |
|       |               |   |                   |
|       |               | Illinois DOR Informational Bulletin FY 2020-24 March 2020 (3/25/20)   |                   |
|       |               |   |                   |
|       |               | Illinois Income Tax Filing and Payment Extension  |                   |
|       |               | "In light of the recent Disaster Proclamation issued by Governor JB   |                   |
|       |               | Pritzker and by his direction, the Illinois Department of Revenue   |                   |
|       |               | (IDOR) is following the federal government in providing special tax   |                   |
|       |               | filing and payment relief to individuals and businesses in response to  |                   |
|       |               | the COVID-19 Outbreak. The filing deadline for Illinois income tax  |                   |
|       |               | returns has been extended from April 15, 2020, to July 15, 2020.  |                   |
|       |               | This filing and payment relief includes: The 2019 income tax filing   |                   |
|       |               | and payment deadlines for all taxpayers who file and pay their  |                   |
|       |               | Illinois income taxes on April 15, 2020, are automatically extended   |                   |
|       |               | until July 15, 2020. This relief applies to all individual returns,   |                   |
|       |               | trusts, and corporations. This relief is automatic, taxpayers do not need   |                   |
|       |               | to file any additional forms or call IDOR to qualify. Penalties and   |                   |
|       |               | interest will begin to accrue on any remaining unpaid balances as of  |                   |
|       |               | July 16, 2020. You will automatically avoid interest and penalties on   |                   |
|       |               | the taxes paid by July 15, 2020. Even though the deadline has been  |                   |
|       |               | extended, IDOR encourages taxpayers expecting a refund to file as soon  |                   |
|       |               | as they can. The fastest, most secure way to receive a refund is to file tax  |                   |
|       |               | returns electronically and request direct deposit into a checking or  |                   |
|       |               | savings account. Taxpayers who have already filed a return can check  |                   |
|       |               | the status of their return by using the Where's My Refund? link located   |                   |
|       |               | at mytax.illinois.gov. Individuals may also utilize MyTax Illinois to   |                   |
|       |               | make payments and look up their IL-PINs, amounts of any estimated tax   |                   |
|       |               | payments they have made, and, when necessary, amounts reported on   |                   |
|       |               | Form 1099-G. Note: This does NOT impact the first and second installments of estimated payments for 2020 taxes that are due April |                   |
|       |               | 15 and June 15. Taxpayers are required to estimate their tax  |                   |
|       |               | liability for the year and make four equal installments. Taxpayers  |                   |
|       |               | will not be assessed a late estimated payment penalty if the amount   |                   |
|       |               | of the installments equals 90% or more of the current year's liability  |                   |
|       |               | or 100% of the previous year's liability. Taxpayers can find more   |                   |
|       |               | information, including common questions and answers, on our website at  |                   |
|       |               | tax.illinois.gov. Questions may also be emailed to the department   |                   |
|       |               |   |                   |

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|       |               | through the email addresses listed on the left side of this bulletin under                                  |                   |
|       |               | "For more information.""  |                   |
|       |               |   |                   |
|       |               | Illinois Attorney General Website (3/18/20)   |                   |
|       |               | "Estate Tax   |                   |
|       |               | IMPORTANT NOTICE  |                   |
|       |               | Due to closures related to COVID-19, the Attorney General's Office will                                     |                   |
|       |               | be operating with reduced staff. In recognition of this, Estates with                                       |                   |
|       |               | returns and payments due between <u>March 16, 2020 and April 15,</u>  |                   |
|       |               | <b><u>2020</u></b> will receive a 30 day extension for filing and payment. Please                           |                   |
|       |               | be aware that an extension of time to pay does not waive or abate   |                   |
|       |               | statutory interest and that payments must be sent to the Illinois   |                   |
|       |               | State Treasurer. A fillable form for making payment of the Illinois   |                   |
|       |               | Estate Tax to the Illinois State Treasurer can be downloaded from the                                       |                   |
|       |               | <u>Illinois State Treasurer's website</u> .   |                   |
|       |               | Please also be aware that there may not be staff available to receive                                       |                   |
|       |               | returns in person at the Springfield office.  |                   |
|       |               | Those filing returns in Chicago may access the James R Thompson<br>Center through the Lake Street entrance. |                   |
|       |               | We <b>*strongly</b> * encourage estates to file returns and extension requests                              |                   |
|       |               | by mail. For Cook, DuPage, Lake, and McHenry counties, file with the  |                   |
|       |               | Chicago office. For all other counties, file with the Springfield office.                                   |                   |
|       |               | Please contact the Estate Tax Section, Illinois Attorney General's Office                                   |                   |
|       |               | with any questions or problems:   |                   |
|       |               | Estate Tax Section"   |                   |
|       |               |   |                   |
|       |               | Governor's News Release on sales tax deferral for bars and restaurants                                      |                   |
|       |               | (3/19/20)   |                   |
|       |               |   |                   |
|       |               | <b>"SALES TAX DEFERRAL FOR BARS AND RESTAURANTS</b>   |                   |
|       |               | To help alleviate some of the unprecedented challenges facing bars and                                      |                   |
|       |               | restaurants due to COVID-19, Gov. Pritzker has directed the   |                   |
|       |               | Department of Revenue to defer sales tax payments for more than   |                   |
|       |               | 24,000 small- and medium-sized bars and restaurants — accounting  |                   |
|       |               | for nearly 80% of all such entities statewide.  |                   |
|       |               |   |                   |
|       |               | Under the directive, eating and drinking establishments that incurred                                       |                   |
|       |               | less than \$75,000 in sales tax liabilities last year will not be charged                                   |                   |
|       |               | penalties or interest on payments due in March, April or May made   |                   |
|       |               | late. The Department of Revenue estimates this will give relief to nearly                                   |                   |
|       |               | 80% of bars and restaurants in Illinois.  |                   |
|       |               |   |                   |
|       |               | Penalties and interest will be automatically waived; however,   |                   |
|       |               | qualified taxpayers must still file their sales tax return even if they                                     | <u> </u>          |

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|       |               | are unable to make a payment. Any taxpayers taking advantage of this   |                   |
|       |               | relief will be required to pay their sales tax liabilities due in March,   |                   |
|       |               | April and May in four installments starting on May 20 and  |                   |
|       |               | extending through August 20. For more information, please view   |                   |
|       |               | IDOR's informational bulletin available at tax.illinois.gov.   |                   |
|       |               |  |                   |
|       |               | IL DOR Informational Bulletin (March 2020)   |                   |
|       |               | "Short-Term Relief from Penalties for Late Sales Tax Payments Due to   |                   |
|       |               | COVID-19 Virus Outbreak  |                   |
|       |               | To: All Registered Illinois Retailers Operating Eating and Drinking  |                   |
|       |               | Establishments   |                   |
|       |               | In an effort to assist eating and drinking establishments impacted by the  |                   |
|       |               | COVID-19 outbreak, effective immediately, the Illinois Department  |                   |
|       |               | of Revenue (IDOR) is waiving any penalty and interest that would   |                   |
|       |               | have been imposed on late Sales Tax payments from qualified  |                   |
|       |               | taxpayers. Who is a qualified taxpayer eligible for relief? Taxpayers  |                   |
|       |               | who are eligible for relief from penalties and interest on late Sales  |                   |
|       |               | Tax payments are those operating eating and drinking   |                   |
|       |               | establishments that incurred a total Sales Tax liability of less than  |                   |
|       |               | \$75,000 in calendar year 2019. What are the reporting periods for   |                   |
|       |               | which qualified taxpayers are allowed relief? Qualified taxpayers will   |                   |
|       |               | not be charged penalties or interest on late payments for Sales Tax  |                   |
|       |               | liabilities reported on Form ST-1, Sales and Use Tax and E911  |                   |
|       |               | Surcharge Return, that are due for the February, March, and April  |                   |
|       |               | <b>2020 reporting periods.</b> What must qualified taxpayers do to request   |                   |
|       |               | relief? For most qualified taxpayers, <b>IDOR will automatically waive</b>   |                   |
|       |               | <b>penalties and interest.</b> If you receive a notice from IDOR that imposes  |                   |
|       |               | penalties and interest that you believe should have qualified for a waiver,  |                   |
|       |               | you can <b>respond to the notice to indicate that you believe you should</b>   |                   |
|       |               | <b>have qualified for relief.</b> IDOR will review the response and grant  |                   |
|       |               | relief, if appropriate. Qualified taxpayers are required to file Form ST-1 for each reporting period by their original due dates, even if they are |                   |
|       |               | unable to make a payment. To qualify for relief, taxpayers <b>must pay</b>   |                   |
|       |               | their liabilities due in March, April, and May 2020 on four dates  |                   |
|       |               | starting on May 20, 2020. What are the four dates when my payments   |                   |
|       |               | are due? The required payment schedule for liabilities reported on Form  |                   |
|       |               | ST-1 is as follows: • One quarter (1/4) of the liability for the February,   |                   |
|       |               | March, and April 2020 reporting periods is due May 20, 2020. • One   |                   |
|       |               | quarter (1/4) of the liability for the February, March, and April 2020   |                   |
|       |               | reporting periods is due June 22, 2020. • One quarter (1/4) of the liability   |                   |
|       |               | for the February, March, and April 2020 reporting periods is due July 20,  |                   |
|       |               | 2020. • One quarter $(1/4)$ of the liability for the February, March, and  |                   |
|       |               | April 2020 reporting periods is due August 20, 2020. See the example in  |                   |

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|       |               | following chart: Reporting Period Liability Amount Payment Amount  |                   |
|       |               | Due date February 2020 \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250 July 20, 2020 \$250 August 20, 2020                              |                   |
|       |               | March 2020* \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250   |                   |
|       |               | July 20, 2020 \$250 August 20, 2020  |                   |
|       |               | April 2020 \$1,000 \$250 May 20, 2020 \$250 June 22, 2020 \$250 July   |                   |
|       |               | 20, 2020 \$250 August 20, 2020 *Includes quarterly filers reporting liabilities on Form ST-1 for January, February, and March. Note that you |                   |
|       |               | must begin making full payment on the scheduled due date for liabilities   |                   |
|       |               | beginning with the May 2020 reporting period, which is due June 22,  |                   |
|       |               | 2020, and all reporting periods following. What if I have questions?   |                   |
|       |               | Taxpayers with questions should visit the IDOR website at tax.illinois.gov or email us at REV.TA-Sales@illinois.gov."                        |                   |
|       |               | tax.minois.gov of email us at KEV.1A-Sales@minois.gov.   |                   |
|       |               | Chicago  |                   |
|       |               | From Law360 article on Chicago Again Extends Some Biz Tax  |                   |
|       |               | Deadlines Due To Virus (4/16/20)   |                   |
|       |               | "Chicago will further extend the deadlines it already pushed back for  |                   |
|       |               | certain transaction taxes generally collected and remitted by the city's   |                   |
|       |               | restaurants and hotels, in response to the novel coronavirus pandemic."  |                   |
|       |               | Announcement of relief for businesses (3/20/20)  |                   |
|       |               | "Building on yesterday's <u>announcement</u> that the City is <b>temporarily</b>   |                   |
|       |               | suspending debt collection, and limiting ticketing and towing practices,   |                   |
|       |               | today's new economic relief package will temporarily defer all business fine collections as well as license renewal and late fees for        |                   |
|       |               | <b>Chicago's businesses until April 30, 2020.</b> The City will also be  |                   |
|       |               | temporarily suspending non-public safety related business penalties  |                   |
|       |               | until April 30.  |                   |
|       |               | To further provide relief for businesses over the coming weeks, the City   |                   |
|       |               | is also extending due dates for tax payments until April 30, 2020 for  |                   |
|       |               | the following City taxes: • Bottled Water tax • Checkout Bag tax •   |                   |
|       |               | Amusement tax • Hotel Accommodation tax • Restaurant tax •   |                   |
|       |               | Parking tax" (3/20/20)   |                   |
|       |               | City of Chicago, Illinois: Mayor Lightfoot Announces \$100 Million   |                   |
|       |               | Relief Package for Chicago's Small Businesses Amid COVID-19  |                   |
|       |               | Outbreak (3/19/20)   |                   |
|       |               | Cook County, Illinois: Assessor's Office Suspends Assessment Notice  |                   |
|       |               | Mailings and Deadlines: The Cook County Assessor's Office announced  |                   |

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|         |   | the temporary suspension of assessment notice mailings and appeal deadlines (3/19/20)  |  |
| Indiana | DOR Press Release on collections<br>restarting (7/30/20)DOR blog on due dates (5/13/20)Indiana DOR Press Release on<br>additional filing and payment<br>extensions (5/11/20)  | DOR <u>Press Release</u> on collections restarting (7/30/20)<br>"DOR Working to Get "Back on Track"<br>Restarting certain billing and collections actions<br>INDIANAPOLIS – The Indiana Department of Revenue (DOR) is<br>restarting several previously delayed programs and initiatives that were<br>temporarily modified due to COVID-19.<br>" "We are now beginning the process of slowly restarting certain<br>billing, collections and protest processes. This will help Hoosiers stay or   | DOR's Downtown Indianapolis Location to<br>Open by Appointment-Only June 15th<br>The Indiana Department of Revenue's (DOR)<br>downtown Indianapolis office located in<br>Indiana Government Center North will reopen<br>for in-person service starting June 15, 2020, by<br>appointment only. (5/28/20)  |
|         | Indiana DOR Website FAQs<br>(4/16/20)<br>DOR Press Release (4/17/20)  | become compliant with their Indiana tax obligations while providing<br>much-needed funding to support public services."<br>The following timeline for DOR's "Back on Track" plan details what<br>Indiana tax filers can expect in the coming months:<br>July 2020  | DOR Customer Walk-In Centers Reopening for<br>Appointment-Only Service (5/22/20)<br>The Indiana Department of Revenue (DOR) is<br>now accepting appointments for in-person<br>customer service starting May 26, 2020.  |
|         | Indiana <u>DOR press release (</u> 4/6/20)<br>DOR Press Release - <u>DOR</u><br><u>Announces "Helping Hoosiers"</u><br><u>COVID-19 Relief Services</u><br>(3/31/20)   | <ul> <li>Customers with outstanding tax liabilities for corporate, individual and special taxes, that were due prior to March 2020, will begin receiving notices and bills via U.S. mail.</li> <li>Business and special tax customers that did not file required tax returns due from Jan. – March 2020, will receive a Proposed Assessment Notice via U.S. mail.</li> <li>Aeronautics/aircraft and motor carrier oversize/overweight customers with outstanding liabilities or civil penalties will</li> </ul>  | Locations reopening include the district offices<br>in Bloomington, Clarksville, Columbus,<br>Evansville, Fort Wayne, Kokomo, Lafayette,<br>Merrillville, Muncie, South Bend and Terre<br>Haute, along with DOR's Motor Carrier<br>Services customer center. The Indianapolis<br>walk-in center will be open for appointments<br>starting June 15. (5/22/20)   |
|         | Press Release (3/19/20)<br>Governor Executive Order 20-05<br>(3/19/20)<br>PRIOR Bulletin announcement<br>(3/16/20)  | <ul> <li>begin receiving bills via U.S. mail.</li> <li>Tax liabilities that have reached the tax warrant stage, will resume being worked by county sheriffs and United Collections Bureau (UCB), DOR's outside collections partner.</li> <li>Any employers who did not file their WH-3 (withholding) forms, due Jan. 31, 2020, will receive a bill via U.S. mail.</li> </ul>   | Indiana DOR website: (3/17/20)<br>Attention: Effective March 18, 2020, all Indiana<br>Department of Revenue customer walk-in<br>centers will temporarily close for in-person<br>assistance. Customers are encouraged to call or<br>amail DOP diractly in addition to using   |
|         | (3/16/20)<br>(July 15 – individual and corporate<br>tax returns - filing and payments<br>extended from April 15 and April<br>20. Those originally due May 15<br>are due August 17, 2020. It includes<br>estimate payments due April 15 are<br>now due July 15. All other tax<br>return filings and payments remain<br>unchanged. As a result of the<br>extensions for <u>estimated payments</u> ,<br>for Individual and Corporate filers<br>who file on a calendar year basis | <ul> <li>The time allowed to submit a legal protest returns to 60 days.</li> <li>The time allowed to request a protest rehearing returns to 30 days.</li> <li>August 2020 <ul> <li>The Offer in Compromise time frame for submission of records returns to normal.</li> <li>Business and special tax customers that have not filed the required tax returns for April - May 2020, will receive a Proposed Assessment Notice via U.S. mail.</li> </ul> </li> <li>September 2020 <ul> <li>Individuals with tax liabilities associated with their 2019 tax return (filed in 2020), will begin receiving bills via U.S. mail.</li> </ul> </li> </ul> | <ul> <li>email DOR directly in addition to using available online services. Click <u>here</u> for more information. (3/17/20)</li> <li>Indiana DOR <u>Announcement</u> (3/17/20): <i>DOR Temporarily Suspends In-Person Services</i></li> <li>INDIANAPOLIS In concert with Governor Eric Holcomb's guidance and with the utmost concern for the health and safety of Hoosiers and DOR employees, all Indiana Department of Revenue (DOR) inperson customer services will be temporarily</li> </ul> |

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|       | this means that the 1st estimated<br>payment, normally due in April, will<br>now be due after the 2nd estimated<br>payment which remains due in June.<br>Business trust filings and payments<br>remain due on their current monthly<br>cycle due dates. If your business is<br>closed temporarily and has no tax<br>revenue for a filing period, you must<br>file a return indicating \$0 for that<br>period (\$0 return). If a business is<br>permanently closed, an Indiana tax<br>account is no longer needed. Please<br>complete Form BC-100. Due dates<br>for sales tax, withholding and all<br>other taxes collected by merchants<br>have not been extended. All filing<br>and payment deadlines and rules<br>remain in effect. Due to the<br>COVID-19 outbreak, Indiana DOR<br>will accept a Federal power of<br>attorney (POA) to serve temporarily<br>as the Indiana POA until further<br>notice in certain circumstances: The<br>tax/form type on the Federal POA<br>matches or is similar to the Indiana<br>tax/form for which the person seeks<br>to represent the client; The<br>requested representation is only for<br>non-legal matters. (Any temporary<br>acceptance of the Federal POA<br>would not extend to protests of<br>assessments or refund denial<br>matters.); and The Federal POA was<br>executed on or before March 6,<br>2020. [the date Governor Holcomb<br>issued Executive Order 20-02,<br>decreeing a public health<br>emergency]. The Indiana<br>Department of Revenue will not use<br>someone's relocation, that is the<br>direct result of temporary remote<br>work requirements arising from and<br>during the COVID-19 pandemic | <ul> <li>Special tax customers that did not file required tax returns due in June 2020, will receive a Proposed Assessment Notice via U.S. mail.</li> <li>Business customers will receive notices and bills for taxes due prior to March 2020, via U.S. mail. Warrants issued for these customers will be pursued by sheriffs and UCB.</li> <li>Processing of expired or expiring Registered Retail Merchant Certificates (RRMCs) will resume. Impacted businesses will be required to pay taxes owed for their RRMC to remain active.</li> <li>October 2020</li> <li>Individual income tax filers who have a discrepancy between their federal and Indiana Adjusted Gross Income (AGI), will receive a bill via U.S. mail, if there are additional taxes owed.</li> <li>Special tax customers that did not file required tax returns due in July 2020, will receive a Proposed Assessment Notice via U.S. mail.</li> <li>Business customers that did not file expected tax returns for 2020, will receive a reminder notice via U.S. mail.</li> <li>Involuntary collections actions (including levies) will restart for selected cases on Oct. 1, 2020.</li> <li>"As we restart billing and collection operations, DOR Customer Service team members stand ready to answer questions and assist. It is critically important that anyone who receives a DOR mailing take immediate action. Please do not ignore letters and notices. We are here to help," added Commissioner Grennes.</li> <li>For more information on DOR's Back on Track Plan, visit our coronavirus website at dor.in.gov/coronavirus-information/." (7/30/20)</li> <li>DOR Press Release - DOR Announces "Helping Hoosiers" COVID-19 Relief Services (3/31/20)</li> <li>Audit &amp; Legal Protest Relief</li> <li>Suspending all in-person field audit work and working collaboratively with all entities currently under audit via correspondence and teleconference to meet statutory requirements.</li> <li>Suspending all in-person protest hearings.</li> <li>Extending the current 30-day p</li></ul> | suspended beginning at 4:30 p.m. on Tuesday,<br>March 17, 2020<br>DOR team members are continuing to provide<br>customer service by phone and email, Monday<br>through Friday, 8 a.m. – 4:30 p.m., local time.<br>Customers have the following service options:<br>- Call DOR's individual customer service line at<br>317-232-2240.<br>- Call a specific District Office—contact<br>information can be found on DOR's website at<br>dor.in.gov/3390.htm.<br>- Call DOR's Motor Carrier Services at 317-<br>615-7200.<br>- Contact a specific DOR business unit using a<br>list of phone numbers and email addresses<br>available at dor.in.gov/3325.htm.<br>- Email DOR using the online form at<br>dor.in.gov/3392.htm.<br>Additionally, customers can visit DOR's<br>website at dor.in.gov/4331.htm to take<br>advantage of online services available.<br><b>DOR continues to monitor the Internal<br/>Revenue Service (IRS) regarding possible<br/>changes to filing and payment due dates, and<br/>is prepared to follow suit. Those decisions will<br/>be shared as soon as they are made.<br/>Any changes to this guidance, additional<br/>modifications to normal operations or<br/>changes to tax filing and payment deadlines<br/>will be posted on <u>DOR's website</u>, as well as<br/><u>DOR's social media accounts</u>.<br/>DOR advises all customers to follow the<br/>Indiana State Department of Health (ISDH) and<br/>Centers for Disease Control (CDC) guidelines.<br/>Their websites contain extremely valuable<br/>information and guidance.<br/>Bulletin announcement (3/16/20)</b> |

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|       | health crisis, as the basis for   | Adjusting all legal protest final decisions to delay triggering of  |                   |
|       | establishing Indiana nexus or for   | downstream statutes of limitation.  |                   |
|       | exceeding the protections provided  | Allowing the use of a valid/current Federal Power of Attorney form in   |                   |
|       | by P.L. 86-272 for the employer of  | lieu of Indiana's State Power of Attorney forms in certain circumstances.   |                   |
|       | the temporary relocated employee.   | Eliminating all possible remaining requirements for wet signatures."  |                   |
|       | The temporary protections provided  |   |                   |
|       | under this guidance will extend for   | <u>DOR blog</u> on due dates $(5/13/20)$  |                   |
|       | periods of time where: there is an  |   |                   |
|       | official work from home order   | "Below are additional extended Indiana deadlines:   |                   |
|       | issued by an applicable federal, state  | • Individual estimated payments originally due on June 15, 2020,  |                   |
|       | or local government unit, or  | are now due on or before July 15, 2020.   |                   |
|       | pursuant to the order of a physician  | • The deadline for filing a claim for refund of income tax set to   |                   |
|       | in relation to the COVID-19   | expire between April 1 and July 14, 2020, is now extended to  |                   |
|       | outbreak or due to an actual  | July 15, 2020 (including refunds of withholding or estimated  |                   |
|       | diagnosis of COVID-19, plus 14  | tax paid in 2016).  |                   |
|       | days to allow for return to normal  | • Corporate estimated payments due on April 20, May 20 or June  |                   |
|       | work locations. If the person   | 22, 2020, are now due on or before July 15, 2020.   |                   |
|       | remains in Indiana after the  | • Corporate tax returns due on May 15, June 15 or July 15, 2020,  |                   |
|       | temporary remote work requirement   | are now due on August 17, 2020. This includes forms IT-20,  |                   |
|       | has ended, nexus may be established<br>for that employer. Likewise, <u>an</u> | IT-41, IT-65, IT-20S, FIT-20, IT-6WTH and URT-1."   |                   |
|       | employer may not assert that soley  |   |                   |
|       | having a temporarily relocated  | Indiana DOR Press Release on additional filing and payment extensions   |                   |
|       | employee in Indiana under the   | (5/11/20)   |                   |
|       | circumstances described above   |   |                   |
|       | creates nexus for the business or   | "DOR Announces Additional Filing and Payment Extensions   |                   |
|       | exceeds the protections of P.L. 86-   | <i>Individuals and corporations benefit from extended due dates</i><br>INDIANAPOLIS – The Indiana Department of Revenue (DOR) |                   |
|       | 272 for the employer. Individual  | announces additional extensions for the filing and payment of certain   |                   |
|       | estimated payments originally due   | individual and corporate tax returns to provide further relief during the   |                   |
|       | on June 15, 2020, are now due on or   | COVID-19 health crisis. These extensions are in addition to the ones  |                   |
|       | before July 15, 2020. The deadline  | previously announced on March 19, 2020.   |                   |
|       | for filing a claim for refund of  | In conjunction with the additional federal extensions provided by the   |                   |
|       | income tax set to expire between  | Internal Revenue Service (IRS) under <u>Notice 2020-23</u> , DOR has  |                   |
|       | April 1 and July 14, 2020, is now   | extended the following Indiana deadlines:   |                   |
|       | extended to July 15, 2020 (including  | Individual estimated payments originally due on June 15, 2020, are now  |                   |
|       | refunds of withholding or estimated   | due on or before July 15, 2020.   |                   |
|       | tax paid in 2016). Corporate  | The deadline for filing a claim for refund of income tax set to expire  |                   |
|       | estimated payments due on April   | between April 1 and July 14, 2020, is now extended to July 15, 2020   |                   |
|       | 20, May 20 or June 22, 2020, are  | (including refunds of withholding or estimated tax paid in 2016).   |                   |
|       | now due on or before July 15, 2020.   | Corporate estimated payments due on April 20, May 20 or June 22,  |                   |
|       | The corporate tax returns listed  | 2020, are now due on or before July 15, 2020.   |                   |
|       | below due on May 15, June 15 or   | ,   |                   |
|       | July 15, 2020, are now due on   |   |                   |
|       | August 17, 2020. This includes  |   |                   |

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|       | forms IT-20, IT-41, IT-65, IT-20S,                                | The corporate tax returns listed below due on May 15, June 15 or July  |                   |
|       | FIT-20, IT-6WTH and URT-1.)                                       | 15, 2020, are now due on August 17, 2020. This includes forms IT-20,   |                   |
|       |   | IT-41, IT-65, IT-20S, FIT-20, IT-6WTH and URT-1.   |                   |
|       | (Filing, Payment & Registration                                   | "Our team is constantly monitoring IRS actions and taking the steps  |                   |
|       | Extensions  | required to help Hoosiers who may be experiencing difficulty during the  |                   |
|       | Extending certain individual and                                  | COVID-19 pandemic," stated DOR Commissioner Bob Grennes.   |                   |
|       | corporate filing and payment                                      | DOR announced several other filing and payment deadline extensions in  |                   |
|       | deadlines.  | mid-March. All changes related to the COVID-19 pandemic can be   |                   |
|       | Extending certain motor carrier                                   | found on DOR's Coronavirus webpage at <u>dor.in.gov/7078.htm</u> .   |                   |
|       | permitting, registration and                                      | Customers with questions about individual income taxes may call DOR  |                   |
|       | International Fuel Tax Agreement                                  | Customer Service at 317-232-2240. Customers with specific questions  |                   |
|       | (IFTA) filing and payment   | regarding corporate income taxes may call 317-232-0129. Customer   |                   |
|       | requirements.   | Service is available to take calls Monday through Friday, 8 a.m. $-4:30$   |                   |
|       | Extending expiring Registered                                     | p.m., EST. Customers may also email DOR using the online form at dor.in.gov/3392.htm." (5/11/20)   |                   |
|       | Retail Merchant Certificates                                      | <u>dor.m.gov/5592.num</u> . $(5/11/20)$  |                   |
|       | (RRMC) to June 30, 2020.  | Indiana DOR Website FAQs (5/4/20)  |                   |
|       | Implementing case-specific penalty                                | Indiana DOR Website I AQS (JI 4/20)  |                   |
|       | adjustments for late filing and                                   | DOR Press Release (4/17/20)  |                   |
|       | payments.   |  |                   |
|       | Expedited Refund Processing                                       | "Business Tax Deadlines Remain Unchanged for Upcoming Months   |                   |
|       | Continuing all tax processing, ID protection, fraud detection and | DOR clarifies deadlines for Hoosier Businesses   |                   |
|       | refund processing operations.                                     | INDIANAPOLIS – The Indiana Department of Revenue (DOR) has   |                   |
|       | Reallocating resources to accelerate                              | recently announced several tax filing and payment deadline extensions  |                   |
|       | certain refund case reviews and                                   | as a result of the COVID-19 pandemic, however, filing and payment  |                   |
|       | approvals.  | requirements and dates for taxes collected by businesses remain  |                   |
|       | Debt Collection Relief  | unchanged.   |                   |
|       | Suspending the creation of most tax                               | All recently announced extensions for state individual and corporate tax   |                   |
|       | filing bills, new warrants and liens.                             | filing and payment deadlines are listed on DOR's Coronavirus web page  |                   |
|       | Prior audit and legal bills will                                  | at dor.in.gov/7078.htm.  |                   |
|       | continue to be issued to protect                                  | Business taxes, including sales, withholding income, food and beverage,  |                   |
|       | statutes of limitation.   | county innkeeper's and heavy equipment rental excise tax remain due on   |                   |
|       | Suspending creation of new sheriff                                | the standard due dates as listed on DOR's website at   |                   |
|       | and collection agency collection                                  | dor.in.gov/3344.htm. Interest and penalties will apply if filing and   |                   |
|       | cases.  | payment deadlines are missed and will not be automatically waived.<br>Filing on time is critical. After completing the required filing, if a |                   |
|       | Suspending outbound collection call                               | business owner is unable to make a scheduled payment, payment plans  |                   |
|       | activity to focus additional                                      | are available" (4/17/20)   |                   |
|       | resources on assisting Hoosiers with                              |  |                   |
|       | payment support and other   | "COVID-19 FAQs (5/4/20) COVID-19 FAQs  |                   |
|       | customer-care questions.  | <u></u>  |                   |
|       | Suspending creation of new levy                                   | When are my business trust payments due? (RST, FAB, WH, CIT)   |                   |
|       | and garnishment involuntary                                       | Business trust filings and payments remain due on their current monthly  |                   |
|       | collection actions.   | cycle due dates.   |                   |
|       |   |  |                   |

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|       | Canceling current levy and   | My business is closed and I have no tax revenue to report, what do I  |                   |
|       | garnishment involuntary collection                                     | need to do?   |                   |
|       | actions.   | A return must be filed even when no tax is due unless the Indiana tax   |                   |
|       | Offering installment payment plan                                      | account has been closed using Form BC-100. If your business is closed   |                   |
|       | agreements up to 60 months.  | temporarily and has no tax revenue for a filing period, you must file a   |                   |
|       | Working with Hoosiers to modify  | return indicating \$0 for that period (\$0 return). If a business is  |                   |
|       | existing installment payment   | permanently closed, an Indiana tax account is no longer needed. Please  |                   |
|       | agreements.  | complete <u>Form BC-100</u> .   |                   |
|       | Moving existing payment plan due dates to July 15, 2020, upon request. | Will I still get my tax refund/ Is DOR still processing returns?  |                   |
|       | Suspending payment plan  | Yes. All systems and operations are currently operating. DOR is   |                   |
|       | terminations for missed payments.                                      | currently processing individual tax returns resulting in refunds at normal  |                   |
|       | Audit & Legal Protest Relief   | speed (10 days electronically filed, 18 days paper-filed). You can check  |                   |
|       | Suspending all in-person field audit                                   | the status of your refund <u>online</u> or by calling 317-233-4018. DOR continues to maintain all operations at this time except for walk-in areas. |                   |
|       | work and working collaboratively                                       | Customers may still contact DOR via phone or email.   |                   |
|       | with all entities currently under                                      | When are estimated payments due for filers who file on a calendar   |                   |
|       | audit via correspondence and   | year basis?   |                   |
|       | teleconference to meet statutory                                       | As a result of the extensions for estimated payments, for Individual and  |                   |
|       | requirements.  | Corporate filers who file on a calendar year basis this means that the 1st  |                   |
|       | Suspending the non-filer desk audit                                    | estimated payment, normally due in April, will now be due after the 2nd   |                   |
|       | letter distributions.  | estimated payment, normany due in riprit, with now be due after the 2nd<br>estimated payment which remains due in June.                             |                   |
|       | Modifying desk audit record  | Will filing and payment deadlines for merchant collected taxes be   |                   |
|       | verification requirements (including Schedule C expense verification). | extended (e.g. sales, FAB, CIT, withholding taxes)?   |                   |
|       | Schedule C expense verification).<br>Suspending all in-person protest  | Due dates for sales tax, withholding and all other taxes collected by   |                   |
|       | hearings.  | merchants have not been extended. All filing and payment deadlines and  |                   |
|       | Extending the current 60-day legal                                     | rules remain in effect.   |                   |
|       | protest window an additional 60  | What do I do if I don't have a power of attorney on file with my  |                   |
|       | days for a total of 120 days.  | client in the state of Indiana, but do have a Federal power of  |                   |
|       | Extending the current 30-day protest                                   | attorney?   |                   |
|       | rehearing window an additional 60                                      | Due to the COVID-19 outbreak, Indiana DOR will accept a Federal   |                   |
|       | days for a total of 90 days.   | power of attorney (POA) to serve temporarily as the Indiana POA until   |                   |
|       | Adjusting all legal protest final                                      | further notice in certain circumstances:  |                   |
|       | decisions to delay triggering of                                       | • The tax/form type on the Federal POA matches or is similar to   |                   |
|       | downstream statutes of limitation.                                     | the Indiana tax/form for which the person seeks to represent the  |                   |
|       | Allowing the use of a valid/current                                    | client;   |                   |
|       | Federal Power of Attorney form in                                      | • The requested representation is only for non-legal matters. (Any  |                   |
|       | lieu of Indiana's State Power of                                       | temporary acceptance of the Federal POA would not extend to   |                   |
|       | Attorney forms in certain circumstances.                               | protests of assessments or refund denial matters.); and   |                   |
|       | Eliminating all possible remaining                                     | • The Federal POA was executed on or before March 6, 2020.  |                   |
|       | requirements for wet signatures.                                       | [the date Governor Holcomb issued Executive Order 20-02,  |                   |
|       | requirements for wet signatures.                                       | decreeing a public health emergency]  |                   |

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|       | Hardship & Offer-In-Comprise                                    | If my employees are working from home during the COVID-19   |                   |
|       | (OIC) Support   | crisis, does that modify my company's nexus determination?  |                   |
|       | Relaxing certain record submission                              | In response to the new remote work requirements associated with the   |                   |
|       | requirements for new case creation.                             | COVID-19 pandemic, the Indiana Department of Revenue will not use   |                   |
|       | Extending the time frame for record                             | someone's relocation, that is the direct result of temporary remote work  |                   |
|       | submission on all pending hardship                              | requirements arising from and during the COVID-19 pandemic health   |                   |
|       | cases until July 31, 2020.                                      | crisis, as the basis for establishing Indiana nexus or for exceeding the  |                   |
|       | Extending new hardship and OIC                                  | protections provided by P.L. 86-272 for the employer of the temporary   |                   |
|       | case processing deadlines.                                      | relocated employee.   |                   |
|       | Supporting all requests to adjust                               | The temporary protections provided under this guidance will extend for  |                   |
|       | payment plan terms.)  | periods of time where:  |                   |
|       |   | 1. there is an official work from home order issued by an   |                   |
|       | (In many to the   | applicable federal, state or local government unit, or  |                   |
|       | (In response to the new remote work                             | 2. pursuant to the order of a physician in relation to the COVID-   |                   |
|       | requirements associated with the COVID-19 pandemic, the Indiana | 19 outbreak or due to an actual diagnosis of COVID-19, plus 14  |                   |
|       | Department of Revenue will not use                              | days to allow for return to normal work locations.  |                   |
|       | someone's relocation, that is the                               | If the person remains in Indiana after the temporary remote work  |                   |
|       | direct result of temporary remote                               | requirement has ended, nexus may be established for that employer.<br>Likewise, an employer may not assert that soley having a temporarily    |                   |
|       | work requirements arising from and                              | relocated employee in Indiana under the circumstances described above   |                   |
|       | during the COVID-19 pandemic                                    | creates nexus for the business or exceeds the protections of P.L. 86-272  |                   |
|       | health crisis, as the basis for                                 | for the employer." $(5/4/20 \text{ updated, originally posted } 4/16/20)$   |                   |
|       | establishing Indiana nexus or for                               |   |                   |
|       | exceeding the protections provided                              | Indiana DOR press release (4/6/20)  |                   |
|       | by P.L. 86-272 for the employer of                              |   |                   |
|       | the temporary relocated employee.                               | "Indiana DOR Waiving Tax on Donated COVID-19 Supplies   |                   |
|       | The temporary protections provided                              | Waiver includes medical supplies, food, cleaning supplies and other   |                   |
|       | under this guidance will extend for                             | items   |                   |
|       | periods of time where:  |   |                   |
|       | 1. there is an official work                                    | The Indiana Department of Revenue (DOR) is taking steps to encourage  |                   |
|       | from home order issued by an applicable federal, state or local | the donation of medical supplies and other goods to help fight the  |                   |
|       | government unit, or   | COVID-19 pandemic.  |                   |
|       | 2. pursuant to the order of a                                   | On March 6, 2020, Governor Eric Holcomb issued <u>Executive Order 20-</u>   |                   |
|       | 2. pursuant to the order of a physician in relation to the      | <u>02</u> , declaring a public health disaster emergency in Indiana due to the coronavirus (COVID-19). Later, on March 19, 2020, Gov. Holcomb |                   |
|       | COVID-19 outbreak or due  |   |                   |
|       | to an actual diagnosis of                                       | issued <u>Executive Order 20-05</u> to provide the following tax incentives for COVID-19 donations:   |                   |
|       | COVID-19, plus 14 days to                                       | Manufacturers making donations of medicine, medical supplies or   |                   |
|       | allow for return to normal                                      | other eligible items to fight the COVID-19 pandemic in Indiana will   |                   |
|       | work locations.   | not incur a use tax obligation for those donations; and   |                   |
|       | If the person remains in Indiana                                | Groups or organizations making donations of medicine, medical   |                   |
|       | after the temporary remote work                                 | supplies or other goods will not incur a use tax obligation for those   |                   |
|       | requirement has ended, nexus may                                | donations if sales tax was not paid when receiving the item.  |                   |
|       | be established for that employer.                               | - ~   |                   |

| State | Guidance/Date                        | Guidance Relief Provisions for Coronavirus                                  | Other Information |
|-------|--------------------------------------|---|-------------------|
|       | Likewise, an employer may not        | "Gov. Holcomb is inspiring us all to do everything we can to help           |                   |
|       | assert that soley having a           | Hoosiers during this medical emergency," said DOR Commissioner Bob          |                   |
|       | temporarily relocated employee in    | Grennes. "Waiving use tax for COVID-19 supplies will empower more           |                   |
|       | Indiana under the circumstances      | companies and organizations to help Hoosiers battle the spread of           |                   |
|       | described above creates nexus for    | COVID-19."  |                   |
|       | the business or exceeds the          |   |                   |
|       | protections of P.L. 86-272 for the   | Use tax typically applies to retail transactions when items are not subject |                   |
|       | employer.)                           | to sales tax at the time of purchase. Eligible items for the COVID-19       |                   |
|       |                                      | use tax waiver include, but are not limited to:                             |                   |
|       |                                      | Medicine  |                   |
|       | (Property taxes extended from April  | Medical supplies (such as personal protective equipment, ventilators        |                   |
|       | 1 to June 30. The waiver does not    | and dialysis machines)  |                   |
|       | apply to tax payments which have     | Food donated to food banks or other charities helping feed those in         |                   |
|       | been escrowed by financial           | need because of the COVID-19 crisis.  |                   |
|       | institutions on behalf of property   | Clothing, bedding or personal care products donated to homeless             |                   |
|       | taxpayers.)                          | shelters or other charities helping those displaced or in jeopardy          |                   |
|       |                                      | because of the COVID-19 crisis.   |                   |
|       | (Manufacturers making donations of   | Soaps, sanitizers, disinfectants, detergents and other cleaning             |                   |
|       | medicine, medical supplies or other  | supplies to medical facilities and the charities mentioned above.           |                   |
|       | eligible items to fight the COVID-   | Building supplies, beds and other materials used to construct and           |                   |
|       | 19 pandemic in Indiana will not      | furnish field hospitals or other temporary medical facilities.              |                   |
|       | incur a use tax obligation for those |   |                   |
|       | donations; and Groups or             | Companies and organizations must get approval from DOR to use the           |                   |
|       | organizations making donations of    | COVID-19 waiver by emailing <u>COVID19donations@dor.in.gov</u> and          |                   |
|       | medicine, medical supplies or other  | providing the following information:  |                   |
|       | goods will not incur a use tax       | Name of the donor.  |                   |
|       | obligation for those donations if    | The donor's Tax ID or Federal Employer Identification Number (FEIN).        |                   |
|       | sales tax was not paid when          | Identify if the donor is the manufacturer or purchaser of the donated       |                   |
|       | receiving the item. Eligible items   | items.  |                   |
|       | for the COVID-19 use tax waiver      | A list of all items donated, including the cost or purchase price of the    |                   |
|       | include, but are not limited to:     | items.  |                   |
|       | Medicine; Medical supplies (such as  | The organization(s) receiving the listed items.                             |                   |
|       | personal protective equipment,       | A confirmation by the receiving organization(s) that the items have been    |                   |
|       | ventilators and dialysis machines);  | or will be donated. Email confirmations are accepted.                       |                   |
|       | Food donated to food banks or other  |   |                   |
|       | charities helping feed those in need | After reviewing the information, DOR will confirm if the donation has       |                   |
|       | because of the COVID-19 crisis;      | been approved for the waiver. If approved, the donor will not be required   |                   |
|       | Clothing, bedding or personal care   | to report the use tax on their next sales and use tax return, their income  |                   |
|       | products donated to homeless         | tax return or a consumer use tax return.                                    |                   |
|       | shelters or other charities helping  | Eligible donations made prior to March 19, 2020, will be considered;        |                   |
|       | those displaced or in jeopardy       | however, donation of such items will not entitle the donor to a refund of   |                   |
|       | because of the COVID-19 crisis;      | any sales or use tax previously paid to DOR or to a vendor.                 |                   |
|       | Soaps, sanitizers, disinfectants,    |   |                   |
|       | detergents and other cleaning        |   |                   |

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|       | supplies to medical facilities and the            | Any changes to this guidance, additional modifications to normal   |                   |
|       | charities mentioned above; Building               | operations or changes to tax filing and payment deadlines will be posted   |                   |
|       | supplies, beds and other materials                | on <u>DOR's website</u> , as well as <u>DOR's social media accounts</u> ." (4/6/20)  |                   |
|       | used to construct and furnish field               | $C_{\text{commutative}} = C_{\text{commutative}} = C_{co$ |                   |
|       | hospitals or other temporary medical facilities.) | Governor Executive Order 20-05 (3/19/20)   |                   |
|       | medical facilities.)                              | "Department of Revenue (IDOR):   |                   |
|       |   | A. The Indiana Department of Revenue shall take such action as is  |                   |
|       |   | necessary to ensure Indiana conforms to the relief provided by the   |                   |
|       |   | United States Treasury Department and Internal Revenue Service   |                   |
|       |   | under Notice 2020-17 by providing for an extension of time related   |                   |
|       |   | to state income tax liabilities.   |                   |
|       |   | B. Property taxes remain due on May 1 1, 2020, however counties are  |                   |
|       |   | to waive penalties on payments made after May 1 1, 2020, for a   |                   |
|       |   | period of 60 days. This waiver does not apply to tax payments which  |                   |
|       |   | have been escrowed by financial institutions on behalf of property   |                   |
|       |   | taxpayers.   |                   |
|       |   | C. Subject to the approval of the IDOR, manufacturers making donations of medicine, medical supplies, or other goods in  |                   |
|       |   | furtherance of fighting the COVID- 19 pandemic will not be subject   |                   |
|       |   | to Indiana use tax on those items donated. Further, subject to the   |                   |
|       |   | approval of the IDOR, groups or organizations that are not   |                   |
|       |   | manufacturers who make any donations of medicine, medical  |                   |
|       |   | supplies, or other goods will not incur a use tax obligation if sales  |                   |
|       |   | tax had not been paid on such items. In either instance, such  |                   |
|       |   | donations shall not be construed to be a retail transaction subject to   |                   |
|       |   | sales or use tax. Donation of such items will not entitle the donor to   |                   |
|       |   | a refund of any sales or use tax previously paid to the department or  |                   |
|       |   | to a vendor.   |                   |
|       |   | D. The IDOR may waive any penalties and interest that are directly   |                   |
|       |   | related to taxes, estimated payments or other amounts due if the due   |                   |
|       |   | date for the underlying tax, estimated payment or other amount due<br>is extended in response to the COVID- 19 pandemic public health  |                   |
|       |   | emergency, and such waiver shall continue for the duration of the  |                   |
|       |   | extension."  |                   |
|       |   |  |                   |
|       |   | DOR Press Release (3/31/20)  |                   |
|       |   |  |                   |
|       |   | "DOR Announces "Helping Hoosiers" COVID-19 Relief Services   |                   |
|       |   | Supporting Hoosier Taxpayers During the Health Emergency   |                   |
|       |   | Today, the Indiana Department of Revenue (DOR) outlined temporary  |                   |
|       |   | taxpayer relief initiatives recently implemented to support Hoosiers   |                   |
|       |   | during the statewide COVID-19 health emergency.  |                   |
| L     |   | daring the state while CO (1D-1) notice energency.   | 1                 |

| DOR's COVID-19 service enhancements include:  |  |
|---|--|
|   |  |
| Filing, Payment & Registration Extensions   |  |
| Extending certain individual and corporate filing and payment <u>deadlines</u> .          |  |
| Extending certain motor carrier permitting, registration and International                |  |
| Fuel Tax Agreement (IFTA) filing and payment <u>requirements</u> .                        |  |
| Extending expiring Registered Retail Merchant Certificates (RRMC) to June 30, 2020.       |  |
| Implementing case-specific penalty adjustments for late filing and                        |  |
| payments.<br>Expedited Refund Processing  |  |
| Continuing all tax processing, ID protection, fraud detection and refund                  |  |
| processing operations.  |  |
| Reallocating resources to accelerate certain refund case reviews and                      |  |
| approvals.<br>Debt Collection Relief  |  |
| Suspending the creation of most tax filing bills, new warrants and liens.                 |  |
| Prior audit and legal bills will continue to be issued to protect statutes of             |  |
| limitation.   |  |
| Suspending creation of new sheriff and collection agency collection                       |  |
| cases.  |  |
| Suspending outbound collection call activity to focus additional                          |  |
| resources on assisting Hoosiers with payment support and other                            |  |
| customer-care questions.  |  |
| Suspending creation of new levy and garnishment involuntary collection                    |  |
| actions.  |  |
| Canceling current levy and garnishment involuntary collection actions.                    |  |
| Offering installment payment plan agreements up to 60 months.                             |  |
| Working with Hoosiers to modify existing installment payment                              |  |
| agreements.   |  |
| Moving existing payment plan due dates to July 15, 2020, upon request.                    |  |
| Suspending payment plan terminations for missed payments.<br>Audit & Legal Protest Relief |  |
| Suspending all in-person field audit work and working collaboratively                     |  |
| with all entities currently under audit via correspondence and                            |  |
| teleconference to meet statutory requirements.  |  |
| Suspending the non-filer desk audit letter distributions.                                 |  |
| Modifying desk audit record verification requirements (including                          |  |
| Schedule C expense verification).   |  |
| Suspending all in-person protest hearings.  |  |
| Extending the current 60-day legal protest window an additional 60 days                   |  |
| for a total of 120 days.  |  |
| Extending the current 30-day protest rehearing window an additional 60                    |  |
| days for a total of 90 days.  |  |

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|       |               | Adjusting all legal protest final decisions to delay triggering of  |                   |
|       |               | downstream statutes of limitation.  |                   |
|       |               | Allowing the use of a valid/current Federal Power of Attorney form in   |                   |
|       |               | lieu of Indiana's State Power of Attorney forms in certain circumstances.   |                   |
|       |               | Eliminating all possible remaining requirements for wet signatures.   |                   |
|       |               | Hardship & Offer-In-Comprise (OIC) Support  |                   |
|       |               | Relaxing certain record submission requirements for new case creation.  |                   |
|       |               | Extending the time frame for record submission on all pending hardship  |                   |
|       |               | cases until July 31, 2020.  |                   |
|       |               | Extending new hardship and OIC case processing deadlines.   |                   |
|       |               | Supporting all requests to adjust payment plan terms.   |                   |
|       |               | Customer Service Options  |                   |
|       |               | Except for in-person services, all tax processing systems and operations  |                   |
|       |               | are operating smoothly. Customer Service team members are here to   |                   |
|       |               | help via phone, correspondence, email and online services Monday  |                   |
|       |               | through Friday 8 a.m 4:30 p.m. local time.  |                   |
|       |               |   |                   |
|       |               | Governor <u>Executive Order</u> 20-12 (3/26/20)   |                   |
|       |               | - extends the filing deadline for Indiana property tax exemptions from April 1 <sup>st</sup> to June 30 <sup>th</sup> . Application for these property tax exemptions |                   |
|       |               | is generally accomplished by filing an Indiana Form 136.  |                   |
|       |               | <ul> <li>provides for "[s]uspension of the deadline for submitting property tax</li> </ul>  |                   |
|       |               | exemption applications found under Ind. Code §§ 6-1.1-11-3 & 3.5  |                   |
|       |               | from April 1, 2020, until Tuesday, June 30, 2020."  |                   |
|       |               | (No indication that the state intends to extend the general property tax  |                   |
|       |               | return filing deadline (5/15).)   |                   |
|       |               | <u> </u>  |                   |
|       |               | Press Release (3/19/20)   |                   |
|       |               | "DOR Announces Filing and Payment Extensions  |                   |
|       |               | To provide additional support for Hoosiers during the 2020 spring   |                   |
|       |               | filing season   |                   |
|       |               |   |                   |
|       |               | INDIANAPOLIS – Today, Governor Eric Holcomb announced the   |                   |
|       |               | Indiana Department of Revenue (DOR) is extending certain filing and   |                   |
|       |               | payment deadlines to align with the Internal Revenue Service (IRS) and  |                   |
|       |               | support Hoosiers during the COVID-19 health crisis.   |                   |
|       |               | "Last night, the IRS announced tax payment extensions for individual  |                   |
|       |               | and corporate returns. We understand that Hoosiers need that same relief  |                   |
|       |               | and our teams are swiftly taking steps to make that happen," commented  |                   |
|       |               | DOR Commissioner Bob Grennes.<br>"Since COVID 10 is importing so many, in addition to the payment   |                   |
|       |               | "Since COVID-19 is impacting so many, in addition to the payment<br>extensions announcement by the IRS, we are also extending the                                     |                   |
|       |               | associated Indiana tax return filing deadlines."  |                   |
| L     |               | associated indiana tax return ining deadlines.  |                   |

| Notice of Intended Action<br>Proposing rule making related to<br>electronic and paper filings and<br>providing an opportunity for public<br>comment (12/4/20)filings and providing an opportunity for public comment (12/4/20)of Revenue is changing the way it helps<br>taxpayers with<br>questions should call the taxpayer services<br>phone line at 515-281-3114 or 1-800-367-3388<br>or email the Department at idr@iowa.gov<br>rather than visiting the Department in the<br>authority provided in Iowa Code sections 17A.3, 421.14, 422.13, 422.14,<br>422.16, 422.36, 423.31, 450.53, 452A.60 and 453A.14.of Revenue is changing the way it helps<br>taxpayers with<br>questions should call the taxpayer services<br>or email the Department at idr@iowa.gov<br>rather than visiting the Department in the<br>Hoover Building at the Iowa Capitol Complex<br>in Des Moines.Iowa Nonconformity:<br>Act of 2020 (6/2/20)Iowa DOR COVID-19 webpage<br>with FAQs- Income Tax (5/29/20)Iowa DOR COVID-19 webpage<br>with FAQs- Income Tax (5/29/20)Iotowa Code sections for signatures on paper filings to include copies and<br>provided copies and<br>provided for the provided of the information. The amendment to rule 701—8.2(17A,421)of Revenue is changing the way it helps<br>taxpayers with<br>questions should call the taxpayer services<br>or email the Department at idr@iowa.gov<br>rather than visiting the Department at idr@iowa.gov  | State | Guidance/Date  | Guidance Relief Provisions for Coronavirus   | Other Information  |
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| Image: | State | Guidance/Date  | Individual tax returns and payments, along with estimated<br>payments originally due by April 15, 2020 are now due on or before<br>July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-<br>40RNR, IT-40ES, ES-40 and SC-40.<br>Corporate tax returns and payments, along with estimated<br>payments originally due by April 15 or April 20 are now due on or<br>before July 15, 2020. Those originally due on May 15, 2020, are now<br>due on August 17, 2020. Returns included are the IT-20, IT-41, IT-<br>65, IT-208, FIT-20, URT-1, IT-6, FT-QP and URT-Q.<br>All other tax return filings and payment due dates remain<br>unchanged.<br>If Hoosiers need additional time to file, they can request an<br>extension. Instructions for those extensions can be found on DOR's<br>website. If an individual requests a federal extension, Indiana<br>automatically extends the state deadline and there is no need to file<br>anything additional.   | Other Information  |
| REVENUE DEPARTMENT[701]<br>Notice of Intended Action<br>Proposing rule making related to<br>electronic and paper filings and<br>providing an opportunity for public<br>comment (12/4/20)Intended Action Proposing rule making related to electronic and paper<br>filings and providing an opportunity for public<br>comment (12/4/20)"In response to COVID-19, the Iowa Department<br>of Revenue is changing the way it helps<br>taxpayers services<br>phone line at 515-281-3114 or 1800-367-3388IDR Releases New State Tax<br>Guidance: Iowa Nonconformity<br>CARES Act of 2020 (7/14/20)"The Revenue Department hereby proposes to amend Chapter 7,<br>"Practice and Procedure Before the Department of Revenue," and<br>Chapter 8, "Forms and Communications," Iowa Administrative Code.<br>Legal Authority for Rule Making This rule making is proposed under the<br>authority provided in Iowa Code sections 17A.3, 421.14, 422.13, 422.14, 422.13, 422.14,<br>422.16, 422.36, 6423.31, 450.53, 452A.60 and 453A.14. State or Federal<br>Lowa Code sections 17A.3, 421.14, 422.16, 422.36,<br>423.31, 450.53, 452A.60 and 453A.14."In response to COVID-19, the Iowa Department<br>of Revenue is changing the way it helps<br>taxpayers services<br>phone line at 515-281-3114 or 1800-367-3384<br>Hoover Building at the Iowa Capitol Complex<br>in Des Moines.Iowa Nonconformity:<br>Coronavirus<br>Act of 2020 (6/2/20)Purpose and Summary The purpose of this proposed rule making is to<br>move selected language related to electronic return filings in general<br>from Chapter 7 to Chapter 8 to Apper 8 is a more appropriate location<br>for this information. The amendment to rule 701—8.2(17A, 421)<br>expands options for signatures on paper filings to include copies and<br>pabe@iowa.gov or by phone at 515-725-0338."  |       |  | remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period of 60 days. The waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers. (3/19/20)  |  |
| Ŭ   | Iowa  | REVENUE DEPARTMENT[701]Notice of Intended ActionProposing rule making related toelectronic and paper filings andproviding an opportunity for publiccomment (12/4/20)IDR Releases New State TaxGuidance: Iowa NonconformityCARES Act of 2020 (7/14/20)Iowa Nonconformity: CoronavirusAid, Relief, and Economic SecurityAct of 2020 (6/2/20)Iowa DOR COVID-19 webpagewith FAQs- Income Tax (5/29/20)Iowa DOR COVID-19 website with | Intended Action Proposing rule making related to electronic and paper<br>filings and providing an opportunity for public comment (12/4/20)<br>"The Revenue Department hereby proposes to amend Chapter 7,<br>"Practice and Procedure Before the Department of Revenue," and<br>Chapter 8, "Forms and Communications," Iowa Administrative Code.<br>Legal Authority for Rule Making This rule making is proposed under the<br>authority provided in Iowa Code sections 17A.3, 421.14, 422.13, 422.14,<br>422.16, 422.36, 423.31, 450.53, 452A.60 and 453A.14. State or Federal<br>Law Implemented This rule making implements, in whole or in part,<br>Iowa Code sections 17A.3, 421.14, 422.13, 422.16, 422.36,<br>423.31, 450.53, 452A.60 and 453A.14.<br>Purpose and Summary The purpose of this proposed rule making is to<br>move selected language related to electronic return filings in general<br>from Chapter 7 to Chapter 8. Chapter 8 is a more appropriate location<br>for this information. The amendment to rule 701—8.2(17A,421) | "In response to COVID-19, the Iowa Department<br>of Revenue is changing the way it helps<br>taxpayers in need of assistance. <b>Taxpayers with</b><br><b>questions should call the taxpayer services</b><br><b>phone line at 515-281-3114 or 1-800-367-3388</b><br><b>or email the Department at idr@iowa.gov,</b><br><b>rather than visiting the Department in the</b><br><b>Hoover Building at the Iowa Capitol Complex</b><br><b>in Des Moines</b> .<br>Additionally, the Department anticipates the<br>possibility that the Internal Revenue Service<br>(IRS) will delay certain due dates. <b>If and when</b><br><b>this occurs, the Department plans to change</b><br><b>its deadlines</b> .<br>The Iowa Property Assessment Appeal Board<br>(PAAB) can be reached by email at<br><b>paab@iowa.gov</b> or by phone at 515-725-0338." |

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|       |                                       | Fiscal Impact This rule making has no fiscal impact to the State of Iowa. | otherwise deemed necessary by the Legislative |
|       | Press Release of Governor signs       | Jobs Impact After analysis and review of this rule making, no impact on   | Council. The House adjourned at 12:12 AM      |
|       | additional state public health        | jobs has been found.  | until the appropriate time to reconvene.      |
|       | emergency declaration (3/20/20):      | Waivers Any person who believes that the application of the               |   |
|       |                                       | discretionary provisions of this rule making would result in hardship or  |   |
|       | Press Release on extended filing and  | injustice to that person may petition the Department for a waiver of the  |   |
|       | payment (3/19/20)                     | discretionary provisions, if any, pursuant to rule 701–7.28(17A).         |   |
|       |                                       | Public Comment Any interested person may submit written comments          |   |
|       | Press Release on extended             | concerning this proposed rule making. Written comments in response to     |   |
|       | withholding deposits (3/19/20)        | this rule making must be received by the Department no later than 4:30    |   |
|       | (interior deposits (5, 1), 20)        | p.m. on December 22, 2020. Comments should be directed to: Clara          |   |
|       | Order 2020-01 Granting Certain        | Wulfsen Department of Revenue Hoover State Office Building P.O. Box       |   |
|       | Extensions Under Iowa Code            | 10457 Des Moines, Iowa Phone: 515.322.2900 Email:                         |   |
|       | Section 421.17(30) Due to             | clara.wulfsen@iowa.gov 1  |   |
|       | Proclamation of Disaster              | Emergency Rule Making Adopted by Reference This proposed rule             |   |
|       | Emergency (3/19/20)                   | making is also published herein as an Adopted and Filed Emergency rule    |   |
|       |                                       | making (see ARC 5291C, IAB 12/2/20). The purpose of this Notice of        |   |
|       | (July 31 deadline – for return filing | Intended Action is to solicit public comment on that emergency rule       |   |
|       | and payment due $3/19-7/31 -$         | making, whose subject matter is hereby adopted by reference." (12/4/20)   |   |
|       | individual, composite, fiduciary,     |   |   |
|       | corporation, franchise tax,           | The Iowa Department of Revenue has issued guidance addressing the         |   |
|       | partnership, S corp, credit union –   | State's conformity to provisions of the <u>CARES Act</u> as well as its   |   |
|       | no late filing or underpayment        | treatment of <u>GILTI and FDII</u> . (8/2/20)                             |   |
|       | penalties. Interest starting 8/1/20.  |   |   |
|       | Relief does not apply to estimated    | IDR Releases New State Tax Guidance: Iowa Nonconformity CARES             |   |
|       | taxes. Relief includes fiscal year    | Act of 2020 (7/14/20)   |   |
|       | returns. The filing and payment       |   |   |
|       | extension applies to any tax return   | Iowa Nonconformity: Coronavirus Aid, Relief, & Economic Security          |   |
|       | and associated tax payment listed in  | (CARES) Act of 2020   |   |
|       | Order 2020-01 with a due date on or   | The Department has published guidance describing Iowa's nonconformity     |   |
|       | after March 19, 2020, but before      | with provisions of the CARES Act of 2020 that commonly affect income      |   |
|       | July 31, 2020. The filing and         | taxes for individuals and businesses for tax years beginning in calendar  |   |
|       | payment extension does not apply to   | year 2018 or 2019. Iowa generally conforms with federal tax changes, to   |   |
|       | estimated tax payments. A             | the extent they affect Iowa income taxes, for tax years beginning on or   |   |
|       | calendar-year filer's 1st quarter and | after January 1, 2020.  |   |
|       | 2nd quarter 2020 estimated            |   |   |
|       | payments are due on April 30, 2020,   | Iowa Nonconformity: Coronavirus Aid, Relief, and Economic                 |   |
|       | and June 30, 2020, respectively.      | Security Act of 2020 (6/2/20)   |   |
|       | Estimated taxes were specifically     | · · · · · · · · · · · · · · · · · · ·                                     |   |
|       | excluded from the relief in Order     | Iowa has not conformed with any of these federal tax changes to the       |   |
|       | 2020-01. The estimated tax            | extent they apply to any tax year beginning prior to January 1, 2020. The |   |
|       | underpayment penalty relief           | relevant retroactive tax provisions are identified below. <b>The</b>      |   |
|       | provided in Order 2020-03 only        | Department is developing nonconformity guidance for release in the        |   |
|       | applies to certain estimated tax      | near future that will include a detailed description of these             |   |
| L     | applies to certain estimated tax      | · · · · · · · · · · · · · · · · · · ·                                     | 1   |

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|       | installments due for tax years that                  | provisions and instructions for how to report these differences on         |                   |
|       | begin in 2020. For example, 2019                     | Iowa returns.  |                   |
|       | estimated tax payments for calendar                  | Also, note that these CARES Act nonconformity issues for tax years         |                   |
|       | year filers were due in four                         | 2018 and 2019 are in addition to other retroactive nonconformity issues    |                   |
|       | installments (e.g. April 30, June 30,                | resulting from the Taxpayer Certainty and Disaster Relief Act of 2019,     |                   |
|       | September 30, January 31, 2020)                      | enacted on December 20, 2019. The Department has already issued            |                   |
|       | and these penalties are imposed for                  | nonconformity guidance on that Act, which is available on the <b>lowa</b>  |                   |
|       | failure to make adequate estimated                   | Nonconformity: Taxpayer Certainty and Disaster Tax Relief Act of           |                   |
|       | payments on time. Those estimated                    | <u>2019</u> page.  |                   |
|       | payments are not covered by these                    | If Iowa's conformity with these or other provisions is changed in the      |                   |
|       | Orders. Penalties calculated on the                  | future by the Iowa General Assembly, which is set to reconvene on June     |                   |
|       | 2019 <b>IA 2210</b> , <b>2210F</b> , or <b>2210S</b> | 3, 2020, the Department will issue guidance related to those changes.      |                   |
|       | (individuals) or 2019 <u>IA 2220</u>                 | Iowa generally conforms with tax provisions of the CARES Act to            |                   |
|       | (corporations and financial                          | the extent they affect Iowa income taxes for tax years beginning on        |                   |
|       | institutions subject to franchise tax)               | or after January 1, 2020.  |                   |
|       | still must be paid with the Iowa                     |  |                   |
|       | return. The same outcome would                       | Retroactive provisions of the CARES Act with which Iowa does not           |                   |
|       | apply to fiscal-year filers for tax                  | conform:   |                   |
|       | years that began in 2018 or 2019                     | Paycheck Protection Program (PPP) under the CARES Act.                     |                   |
|       | with due dates that fall within the                  | Section 1102 of the CARES Act establishes a loan program for               |                   |
|       | period covered by Order 2020-01.                     | qualifying small businesses to incentivize such businesses to keep         |                   |
|       | Because estimated payments were                      | workers on payroll despite possible financial strain due to the COVID-     |                   |
|       | specifically excluded from Order                     | 19 pandemic. Under the PPP, loans may be forgiven if the funds are used    |                   |
|       | 2020-01, underpayment penalties                      | as permitted under the CARES Act. A taxpayer's PPP loan that is            |                   |
|       | due on required payments during the                  | forgiven and properly excluded from federal gross income under section     |                   |
|       | period covered by that order and                     | 1106 of the CARES Act in a tax year beginning on or after January 1,       |                   |
|       | those returns will still apply.                      | 2020, will also qualify for exclusion from income for Iowa tax purposes.   |                   |
|       | Previously extended tax returns that                 | However, Iowa is not conformed with section 1106 of the CARES Act          |                   |
|       | have an extended due date on or                      | for tax years beginning prior to January 1, 2020. If a taxpayer receives   |                   |
|       | after March 19, 2020, but before                     | PPP loan forgiveness for a tax year beginning prior to January 1, 2020,    |                   |
|       | July 31, 2020, benefit from the                      | that discharge of indebtedness may be considered income for Iowa tax       |                   |
|       | filing extension to July 31, 2020.                   | purposes, unless the income qualifies for exclusion under another          |                   |
|       | Note, however, that under Iowa law                   | applicable provision of federal or Iowa law.                               |                   |
|       | an automatic extension only extends                  | Modification of Limitation on Losses for Taxpayers Other than              |                   |
|       | the time to file a return, not to pay                | Corporations (Excess Business Losses) under the CARES Act.                 |                   |
|       | the tax. Therefore, taxpayers with                   | Section 2304 of the CARES Act temporarily suspended the excess             |                   |
|       | tax due prior to March 19, 2020                      | business loss limitation under Internal Revenue Code (IRC) section         |                   |
|       | may accrue interest on the balance                   | 461(1) for tax years 2018 through 2020. Iowa was not conformed with        |                   |
|       | of unpaid tax. The suspension of                     | the excess business loss limitation for tax year 2018, so the temporary    |                   |
|       | interest only applies to interest that               | suspension of the excess business loss limitation in the CARES Act         |                   |
|       | accrues between March 19, 2020,                      | should have no effect on the calculation of net income on 2018 Iowa        |                   |
|       | and July 31, 2020. Order 2020-03                     | income tax returns. For tax year 2019, the excess business loss limitation |                   |
|       | allows taxpayers to use their 2018                   | will apply for Iowa tax purposes, even though the limitation does not      |                   |
|       | income tax liability (or 110% of                     | apply for federal purposes.  |                   |

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|       | their 2018 liability for high income | Modification of Limitation on Business Interest under the CARES  |                   |
|       | taxpayers) to compute safe harbor    | Act.   |                   |
|       | estimates for 2020 estimated tax     | Section 2306 of the CARES Act makes several changes to the limitation  |                   |
|       | installment payments with a due      | on the deduction of business interest under IRC section 163(j). In   |                   |
|       | date on or after April 30, 2020, and | relevant part, the provision increases, at the election of the taxpayer, the   |                   |
|       | before July 31, 2020. For most       | percentage of a taxpayer's adjusted taxable income (ATI) used in   |                   |
|       | individuals, this additional relief  | calculating the deduction limitation from 30% to 50% for tax years 2019  |                   |
|       | will apply to their 1st and 2nd      | and 2020. The provision provides that the ATI increase does not apply to   |                   |
|       | quarter estimates for tax year 2020  | partnerships in tax year 2019, and instead includes special rules that   |                   |
|       | due on or before April 30, 2020, and | ultimately affect a partner's business interest limitation calculation   |                   |
|       | June 30, 2020. A taxpayer will not   | beginning in tax year 2020. Iowa is not conformed with this change to  |                   |
|       | be subject to penalties for          | the extent it applies retroactively to tax year 2019. Specifically, the ATI  |                   |
|       | underpayment of estimated tax with   | percentage used in calculating the deduction limitation is 30% for Iowa  |                   |
|       | respect to both installments due on  | tax purposes in tax year 2019, even though many taxpayers have the   |                   |
|       | April 30, 2020, and June 30, 2020,   | option to use 50% for federal purposes.  |                   |
|       | if the individual pays the following | Depreciation of Qualified Improvement Property (QIP) under the   |                   |
|       | amounts for each installment         | CARES Act.   |                   |
|       | payment:                             | Section 2307 of the CARES Act provides that qualified improvement  |                   |
|       | 27.5% of their 2018 Iowa tax         | property, as defined under section $168(e)(6)$ of the IRC, placed in service   |                   |
|       | liability for a taxpayer whose       | after December 31, 2017, may be classified as 15-year MACRS property   |                   |
|       | 2018 federal adjusted gross          | for federal depreciation purposes and is assigned a class life of 20 years   |                   |
|       | income (as adjusted for any Iowa     | for ADS purposes. Iowa does not conform to this treatment for tax years  |                   |
|       | decoupling including bonus           | 2016 through 2019, and instead treats qualified improvement property   |                   |
|       | depreciation/section 179             | placed in service during those tax years as 39-year property. Bonus  |                   |
|       | adjustment) is greater than          | depreciation under IRC section 168(k) is not allowed for Iowa tax  |                   |
|       | \$150,000, or greater than \$75,000  | purposes for any tax year.   |                   |
|       | for a married filing separate        | Iowa generally conforms with tax provisions of the CARES Act to  |                   |
|       |                                      | the extent they affect Iowa income taxes for tax years beginning on  |                   |
|       | taxpayer; or                         | or after January 1, 2020. (7/14/20)  |                   |
|       | 25% of their 2018 Iowa tax           | of after January 1, 2020. (7/14/20)  |                   |
|       | liability for any other taxpayer.    | Iowa DOR COVID-19 webpage with FAQs- Income Tax (5/29/20)  |                   |
|       | As a result, for taxpayers who       | $\frac{10\%a}{10\%} \frac{10\%}{10\%} 1$ |                   |
|       | computed their tax year 2019 safe    | "If my business receives a federal Paycheck Protection Program   |                   |
|       | harbor estimates using their 2018    | (PPP) loan that is later forgiven and excluded from gross income for   |                   |
|       | tax liability, and had no change in  | federal income tax purposes under section 1106 of the federal  |                   |
|       | their withholding since 2019, their  | CARES Act, will that income tax exclusion also apply for Iowa  |                   |
|       | 1st and 2nd quarter safe harbor      |  |                   |
|       | estimated payments for tax year      | income tax purposes?   |                   |
|       | 2020 will match their tax year 2019  | A taxpayer's PPP loan that is forgiven and properly excluded from  |                   |
|       | required quarterly estimated         | federal gross income under section 1106 of the federal CARES Act in a  |                   |
|       | payment. However, any taxpayer       | tax year beginning on or after January 1, 2020, will also qualify for  |                   |
|       | who takes advantage of the           | exclusion from income for Iowa tax purposes. However, Iowa is not  |                   |
|       | underpayment penalty relief          | conformed with section 1106 of the federal CARES Act for tax years   |                   |
|       | provided in Order 2020-03 must add   | beginning prior to January 1, 2020. If a taxpayer receives PPP loan  |                   |
|       | the remaining amount due for these   | forgiveness for a tax year beginning prior to January 1, 2020, that  |                   |

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|       | installments to their next installment | discharge of indebtedness may be considered income for Iowa tax            |                   |
|       | due on or after July 31, 2020. For     | purposes, unless the income qualifies for exclusion under another          |                   |
|       | most individuals, this will increase   | applicable provision of federal or Iowa law. The Department of Revenue     |                   |
|       | the required 3rd quarter estimate      | will provide additional guidance on this topic in the future if necessary. |                   |
|       | due September 30, 2020. Failure to     | Will the federal COVID-19 economic impact payments be taxable in           |                   |
|       | pay the increased required             | Iowa?  |                   |
|       | installment by the taxpayer's first    | No. The COVID-19 economic impact payments authorized in section            |                   |
|       | due date on or after July 31, 2020,    | 2201 of the federal CARES Act, whether in the form of a rebate or a        |                   |
|       | will be considered an underpayment     | refundable tax credit, will not be included in Iowa taxable income or      |                   |
|       | of estimated taxes for the             | added back as part of an individual's reportable federal income tax        |                   |
|       | installment. The relief granted in     | refund for Iowa individual income tax purposes.                            |                   |
|       | Order 2020-03 is available to any      | Will the presence of employees temporarily telecommuting from              |                   |
|       | taxpayer required to make a tax year   | within Iowa solely as a result of states of emergency declared in          |                   |
|       | 2020 estimated income tax payment      | response to COVID-19 establish Iowa income tax nexus for a                 |                   |
|       | on or after April 30, 2020, but        | business that does not otherwise have nexus in this state?                 |                   |
|       | before July 31, 2020. If an overpaid   | No. The Iowa corporate income tax is imposed on all corporations           |                   |
|       | an installment, the overpayment        | "doing business" within the state or deriving income from sources within   |                   |
|       | will be carried to the next            | Iowa. Business entities that do not owe taxes but which are "doing         |                   |
|       | installment due. The underpayment      | business" in the state are required to file Iowa returns. The term "doing  |                   |
|       | of estimated tax penalty is            | business" is used in a comprehensive sense and includes all activities or  |                   |
|       | calculated separately for each         | any transactions for the purpose of financial or pecuniary gain or profit. |                   |
|       | quarter. To avoid penalties, the       | Having employees working within the state of Iowa meets the definition     |                   |
|       | taxpayer must timely pay at least      | of "doing business" in Iowa and subjects a company to the Iowa             |                   |
|       | 25% (or 27.5% for a high income        | corporate income tax, unless the business qualifies for the protections of |                   |
|       | taxpayer) of the 2018 income tax       | Public Law 86-272.   |                   |
|       | liability with the 1st quarter income  | However, in light of the unusual circumstances presented by the            |                   |
|       | tax estimate and by the due date of    | COVID-19 pandemic in which workers are required or strongly                |                   |
|       | the 2nd quarter installment, the       | encouraged by state and federal governments to remain at home and          |                   |
|       | taxpayer must pay at least 50% (or     | limit social contact, the Department does not believe that the presence of |                   |
|       | 55% for a high income taxpayer) of     | employees who normally work outside of Iowa, but who are now               |                   |
|       | the 2018 income tax liability, if the  | working remotely from within the state solely as a result of the COVID-    |                   |
|       | relief granted in Order 2020-03 is     | 19 pandemic state of emergency represents the same type of business        |                   |
|       | utilized. Individuals may be able to   | activity on the part of the employer contemplated by the law.              |                   |
|       | reduce or eliminate the amount of      | Therefore, while Iowa's state of emergency in response to COVID-19,        |                   |
|       | one or more of your required           | or similar declared state of emergency in the state where the worker       |                   |
|       | installments by using the annualized   | normally worked prior to the COVID-19 pandemic, remains in effect,         |                   |
|       | income installment method              | the Department will not consider the presence of one or more employees     |                   |
|       | calculated on the IA 2210 Schedule     | working remotely from within Iowa solely due to the COVID-19               |                   |
|       | AI. Individuals who cannot pay         | pandemic, by itself, sufficient business activity within the state to      |                   |
|       | quarterly estimates may apply to the   | establish Iowa corporate income tax nexus. Nor does the Department         |                   |
|       | Department for a waiver of             | consider such presence by non-sales employees due to the pandemic          |                   |
|       | underpayment penalty.                  | sufficient, by itself, to cause a corporation to lose the protections of   |                   |
|       | Deadlines for the IA 1041 Fiduciary    | Public Law 86-272.   |                   |
|       | Income Tax Return filed by estates     |  |                   |

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|       | and trusts are extended by the           | The position contained in this document only applies to states of          |                   |
|       | Order, but the Order does not extend     | emergency declared in response to COVID-19. This position does not         |                   |
|       | payment and filing deadlines related     | extend to other facts and circumstances.                                   |                   |
|       | to the IA 706 Inheritance Tax            | Will Iowa individual income tax filing and withholding                     |                   |
|       | Return. The regular deadline for         | requirements change as a result of temporary telecommuting due to          |                   |
|       | paying Iowa inheritance tax              | COVID-19?  |                   |
|       | reported on an IA 706 is the last day    | No, Iowa individual income tax and withholding requirements have not       |                   |
|       | of the 9th month following the death     | been modified by the COVID-19 pandemic.                                    |                   |
|       | of the decedent. <u>A taxpayer's PPP</u> | Compensation for personal services rendered within the state of Iowa is    |                   |
|       | loan that is forgiven and properly       | subject to Iowa income tax, unless that income is exempted by a specific   |                   |
|       | excluded from federal gross income       | provision of Iowa law. Generally, an employer maintaining an office or     |                   |
|       | under section 1106 of the federal        | transacting business within this state is required to withhold for         |                   |
|       | CARES Act in a tax year beginning        | employees.   |                   |
|       | on or after January 1, 2020, will also   | Iowa individual residents are subject to tax on their entire income,       |                   |
|       | qualify for exclusion from income        | wherever earned, so an Iowa resident's income tax return filing            |                   |
|       | for Iowa tax purposes. The               | requirements should not be affected by temporary telecommuting in          |                   |
|       | COVID-19 economic impact                 | Iowa or another state. Nonresidents of Iowa who normally work in Iowa      |                   |
|       | payments authorized in section 2201      | but are temporarily telecommuting in another state, or who normally        |                   |
|       | of the federal CARES Act, whether        | work outside of Iowa but are temporarily telecommuting in Iowa, may        |                   |
|       | in the form of a rebate or a             | need to adjust their income apportionment or their Iowa income tax         |                   |
|       | refundable tax credit, will not be       | return filing requirement.   |                   |
|       | included in Iowa taxable income or       | Note, however, that Iowa has a reciprocal agreement with the state of      |                   |
|       | added back as part of an                 | Illinois. This agreement provides that any wages or salary made by an      |                   |
|       | individual's reportable federal          | Iowa resident working in Illinois is taxable only to Iowa and not to       |                   |
|       | income tax refund for Iowa               | Illinois, and that any wages or salary made by an Illinois resident        |                   |
|       | individual income tax purposes.          | working in Iowa is taxable only to Illinois and not to Iowa. This may      |                   |
|       | The Department does not believe          | eliminate or reduce wage sourcing issues with respect to these             |                   |
|       | that the presence of employees who       | individuals. View more information on this <b>Iowa-Illinois Reciprocal</b> |                   |
|       | normally work outside of Iowa, but       | <u>Agreement</u> ." (5/29/20)  |                   |
|       | who are now working remotely             |  |                   |
|       | from within the state solely as a        | Iowa DOR COVID-19 website with FAQs (4/9/20)                               |                   |
|       | result of the COVID-19 pandemic          |  |                   |
|       | state of emergency represents the        | "On March 19, 2020, the Director of the Department of Revenue issued       |                   |
|       | same type of business activity on        | Order 2020-01 granting certain filing and payment extensions pursuant      |                   |
|       | the part of the employer                 | to Iowa Code section 421.17(30) following the Governor's Proclamation      |                   |
|       | contemplated by the law.                 | of Disaster Emergency in response to the recent outbreak of the COVID-     |                   |
|       | Therefore, while Iowa's state of         | 19 virus.  |                   |
|       | emergency in response to COVID-          | IDR Orders & News Releases   |                   |
|       | 19, or similar declared state of         | • <u>Iowa Issues Order related to Estimated Tax Payments</u> (April 9,     |                   |
|       | emergency in the state where the         | 2020)  |                   |
|       | worker normally worked prior to the      | Order 2020-03: Granting Certain Penalty Relief Under Iowa                  |                   |
|       | COVID-19 pandemic, remains in            | <u>Code Section 421.17(30)</u> (April 9, 2020)                             |                   |
|       | effect, the Department will not          | Iowa Small Business Relief Tax Deferral Program still                      |                   |
|       | consider the presence of one or          | accepting applications (April 8, 2020)                                     |                   |

more employees working remotely from within Iowa solely due to the COVID-19 pandemic, by itself, sufficient business activity within the state to establish Iowa corporate income tax nexus. Nor does the Department consider such presence by non-sales employees due to the pandemic sufficient, by itself, to cause a corporation to lose the protections of Public Law 86-272. Iowa individual income tax and withholding requirements have not been modified by the COVID-19 pandemic. Iowa individual residents are subject to tax on their entire income, wherever earned, so an Iowa resident's income tax return filing requirements should not be affected by temporary telecommuting in Iowa or another state. Nonresidents of Iowa who normally work in Iowa but are temporarily telecommuting in another state, or who normally work outside of Iowa but are temporarily telecommuting in Iowa, may need to adjust their income apportionment or their Iowa income tax return filing requirement. Iowa Nonconformity: Coronavirus Aid. Relief, & Economic Security (CARES) Act of 2020 - The Department has published guidance describing Iowa's nonconformity with provisions of the CARES Act of 2020 that commonly affect income taxes for individuals and businesses for tax years beginning in calendar year 2018 or 2019. Iowa generally conforms with federal tax changes, to the extent they affect Iowa income taxes, for tax years beginning on or after January 1, 2020. A Retroactive provisions of

- Order 2020-02: Granting Certain Extensions Under Iowa Code Section 441.37(1)(a)(1) (April 2, 2020)
- Order 2020-01: Granting Certain Extensions Under Iowa Code Section 421.17(30) (March 19, 2020)
- <u>Iowa to extend filing and payment deadline for income tax and</u> <u>other tax types</u> (March 19, 2020)
- <u>Iowa to extend income tax withholding deposit due date</u> (March 19, 2020)
- <u>News from the Iowa Department of Revenue Appeals</u> <u>Operations</u> (March 18, 2020)
- <u>News from the Iowa Department of Revenue</u> (March 18, 2020)

## Iowa Small Business Relief Program

## The Iowa Department of Revenue is still accepting applications for the Small Business Relief Tax Deferral.

The Iowa Department of Revenue (IDR), Iowa Economic Development Authority (IEDA), and the Governor's Office partnered to provide a small business relief program to businesses impacted by the COVID-19 pandemic. While the IEDA deadline for a small business relief grant has expired, IDR will continue receiving applications from businesses requesting a tax deferral. Complete and submit a <u>Small Business Relief</u> <u>Tax Deferral</u> application to request deferral. Additional details are available within the *Frequently Asked Questions* below.

## **Frequently Asked Questions**

This guidance document is intended to answer frequently asked questions from taxpayers relating to these recent events. **This page will be updated periodically as questions are received by the Department, so please consult this page regularly before contacting the Department.** Additional information from other state agencies and the Governor's Office can be found at <u>coronavirus.iowa.gov/</u>. If you have a question that is not answered below, please submit your question through the <u>Request for Tax Guidance</u>. The Department is monitoring the Request for Tax Guidance page daily to prioritize and get taxpayers the information they need as quickly as possible.

## Iowa Small Business Relief Program

Who is eligible for the deferral and waiver of penalty and interest? All sales tax and/or withholding tax permit holders can apply by filling out the <u>Small Business Relief Tax Deferral</u> application. Factors considered during application review: industry type; current standing with the Department; and, economic loss related to COVID-19. What exactly does "tax deferral" mean?

| .1 |                                       |   |  |
|----|---------------------------------------|---|--|
|    | ne CARES Act with which Iowa          | If a tax deferral is granted by the Iowa Department of Revenue, a             |  |
|    | oes not conform:                      | taxpayer will be given 60 days to pay their balance due for the applicable    |  |
|    | aycheck Protection Program (PPP)      | taxes. Penalties would be waived and interest would be waived for the         |  |
|    | nder the CARES Act.                   | first 60 days after the original due date. Interest would begin to accrue     |  |
|    | taxpayer's PPP loan that is           | 61 days after the original due date on the original tax due.                  |  |
|    | orgiven and properly excluded         | What taxes are included in the deferral and waiver of penalty and             |  |
|    | rom federal gross income under        | interest?   |  |
|    | ection 1106 of the CARES Act in a     | Sales tax, including any consumer's use tax reported by a taxpayer on a       |  |
|    | ax year beginning on or after         | sales tax return, and withholding tax are included. Retailer's use tax and    |  |
|    | anuary 1, 2020, will also qualify     | consumer's use tax are not eligible.  |  |
| fo | or exclusion from income for Iowa     | Does this apply to returns or just payments due?                              |  |
| ta | ax purposes. However, Iowa is not     | Returns and payments for sales and withholding, due between March 20,         |  |
| co | onformed with section 1106 of the     | 2020 and April 30, 2020 are eligible.   |  |
| C  | CARES Act for tax years beginning     | When will I hear back from the Department?                                    |  |
| pr | rior to January 1, 2020. If a         | The Department will contact you, either in writing or by phone, if a tax      |  |
| ta | axpayer receives PPP loan             | deferral was requested. Our goal is to respond to applications received       |  |
| fo | orgiveness for a tax year beginning   | within two weeks.   |  |
| pr | rior to January 1, 2020, that         | What if the 60-day deferral isn't sufficient?                                 |  |
| di | ischarge of indebtedness may be       | If you need additional time to pay your balance due, please contact the       |  |
| co | onsidered income for Iowa tax         | Department to discuss payment arrangements.                                   |  |
| pu | urposes, unless the income            | What if I'm unable to make payments for more than one sales                   |  |
| qu | ualifies for exclusion under          | and/or withholding tax return? Do I need to request assistance for            |  |
| an | nother applicable provision of        | each return?  |  |
|    | ederal or Iowa law. Modification      | No. For example, if you were unable to pay the return due March 20, and       |  |
| of | f Limitation on Losses for            | you anticipate not being able to pay the return due April 30, both            |  |
| Та | axpayers Other than Corporations      | payments can be deferred now. Please indicate on your application what        |  |
|    | Excess Business Losses) under the     | periods you are asking to be deferred.  |  |
| C  | CARES Act - Iowa was not              | Can I request a refund of the sales tax and/or withholding tax I              |  |
| co | onformed with the excess business     | already submitted to the Department?  |  |
|    | oss limitation for tax year 2018, so  | No, the Department will not refund payments already remitted.                 |  |
|    | ne temporary suspension of the        | - * * *   |  |
|    | xcess business loss limitation in the |   |  |
| C  | CARES Act should have no effect       | Property Tax  |  |
| or | n the calculation of net income on    |   |  |
| 20 | 018 Iowa income tax returns. For      | On March 19, 2020, Governor Reynolds issued another Proclamation of           |  |
| ta | ax year 2019, the excess business     | Disaster Emergency temporarily suspending the imposition of penalty           |  |
|    | oss limitation will apply for Iowa    | and interest on certain property tax payments.                                |  |
| ta | ax purposes, even though the          | · · · · ·   |  |
|    | mitation does not apply for federal   | Are property tax payment deadlines extended?                                  |  |
|    | urposes. Modification of              | The Governor has issued a proclamation that waives penalty and interest       |  |
|    | imitation on Business Interest        | that would have accrued if someone did not pay property tax by April 1,       |  |
| ur | nder the CARES Act - Iowa is not      | 2020. If someone doesn't pay by April 1, 2020, the person would still be      |  |
|    | onformed with this change to the      | technically "delinquent," he or she just wouldn't owe penalty and             |  |
|    | xtent it applies retroactively to tax | interest for the late payment. Treasurers will still have authority to send a |  |
|    | ear 2019. Specifically, the ATI       | delinquency notice if payment is not received ahead of April 1, 2020.         |  |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus   | Other Information |
|-------|--|--|-------------------|
| State | percentage used in calculating the<br>deduction limitation is 30% for<br>Iowa tax purposes in tax year 2019,<br>even though many taxpayers have<br>the option to use 50% for federal<br>purposes. Depreciation of Qualified<br>Improvement Property (QIP) under<br>the CARES Act - Iowa does not<br>conform to this treatment for tax<br>years 2016 through 2019, and<br>instead treats qualified improvement<br>property placed in service during<br>those tax years as 39-year property. | Guidance Relief Provisions for Coronavirus         Income Tax         NOTE: If you need to cancel a scheduled Income Tax payment, view the Need to cancel a Direct Debit payment? instructions from Do You Owe Tax? Here Are Your Payment Options.         Is the Department still processing tax refunds and rent reimbursements?         Yes, so far the Department's operations have not been affected by the changes related to the Department's safety procedures. State income tax refunds currently are being processed at about the 30-day mark. Taxpayers can check the status of their refunds at the Department's   | Other Information |
|       | Bonus depreciation under IRC<br>section 168(k) is not allowed for<br>Iowa tax purposes for any tax year.<br>Proposed rulemaking <u>expands</u><br><u>options for signatures on paper</u><br><u>filings to include copies and</u><br><u>facsimiles of signatures.</u> )   | <ul> <li>Taxpayers can check the status of their refunds at the Department's website where's my refund page.</li> <li>Does the filing and payment extension affect the deadline for filing amended returns and requesting refunds for previous income tax years?</li> <li>No, the filing and payment extension only applies to affected returns with a due date on or after March 19, 2020, but before July 31, 2020.</li> <li>Under Iowa law, a claim for refund or credit must be filed within 3 years of the date the return became due, or within 1 year of the date the payment of tax was made, whichever is later. For example, a refund</li> </ul>   |                   |
|       | (Sales tax and/or withholding tax<br>permit holders can apply for the<br><u>Small Business Relief Tax Deferral</u> .<br>Factors considered during<br>application review: industry type;<br>current standing with the<br>Department; and, economic loss<br>related to COVID-19 – provides 60<br>days penalties and interest waived.<br>Sales tax, including any consumer's<br>use tax reported by a taxpayer on a   | request related to tax previously paid with a 2016 individual income tax<br>return filed on April 30, 2017, must be made on an amended individual<br>income tax return no later than April 30, 2020, in order to be considered<br>timely.<br><b>The Order mentions estates and trusts, does the filing and payment</b><br><b>extension affect IA 706 Inheritance Tax Returns?</b><br>No. Deadlines for the IA 1041 Fiduciary Income Tax Return filed by<br>estates and trusts are extended by the Order, but the Order does not<br>extend payment and filing deadlines related to the IA 706 Inheritance<br>Tax Return. The regular deadline for paying Iowa inheritance tax<br>reported on an IA 706 is the last day of the 9th month following the |                   |
|       | sales tax return, and withholding tax<br>are included. Retailer's use tax and<br>consumer's use tax are not eligible.<br>Returns and payments for sales and<br>withholding, due between March<br>20, 2020 and April 30, 2020 are<br>eligible.)<br>(Property tax - waives penalty and<br>interest that would have accrued if  | death of the decedent.<br><b>Does the filing and payment extension apply to taxpayers that file</b><br><b>returns on a fiscal-year basis?</b><br>Yes, the filing and payment extension applies to any tax return and<br>associated tax payment listed in Order 2020-01 with a due date on or<br>after March 19, 2020, but before July 31, 2020. The filing and payment<br>extension does not apply to estimated tax payments. For information<br>about estimated tax payments, see the <i>Estimated (Income Tax) Payments</i><br>section below.  |                   |

| State | Guidance/Date                       | Guidance Relief Provisions for Coronavirus   | Other Information |
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|       | someone did not pay property tax by | Does the due date extension apply to previously extended returns?  |                   |
|       | April 1, 2020.)                     | Yes, previously extended tax returns that have an extended due date on   |                   |
|       |                                     | or after March 19, 2020, but before July 31, 2020, benefit from the filing   |                   |
|       |                                     | extension to July 31, 2020, granted in Order 2020-01. Note, however,   |                   |
|       |                                     | that under Iowa law an automatic extension only extends the time to file   |                   |
|       |                                     | a return, not to pay the tax. Therefore, taxpayers with tax due prior to   |                   |
|       |                                     | March 19, 2020 (the start date of Order 2020-01) may accrue interest on  |                   |
|       |                                     | the balance of unpaid tax. The suspension of interest provided in Order  |                   |
|       |                                     | 2020-01 only applies to interest that accrues between March 19, 2020,  |                   |
|       |                                     | and July 31, 2020. If you believe you were assessed interest on unpaid   |                   |
|       |                                     | tax for the period covered by Order 2020-01, please contact the  |                   |
|       |                                     | Department using the information provided on your Notice of  |                   |
|       |                                     | Assessment.  |                   |
|       |                                     | <b>Example</b> : Corporation XYZ's 2018 tax year began on July 1, 2018,  |                   |
|       |                                     | and ended June 30, 2019. Corporation XYZ paid 90% of the tax due   |                   |
|       |                                     | with regard to its 2018 IA 1120 by the original filing deadline of   |                   |
|       |                                     | October 31, 2019. Therefore, Corporation XYZ was automatically   |                   |
|       |                                     | granted a 6-month extension, until April 30, 2020, to file its 2018 IA   |                   |
|       |                                     | 1120 return. Because this April 30, 2020, extended deadline falls  |                   |
|       |                                     | within the time period covered in the Order, and because the IA 1120 is a return listed in the Order, corporation XYZ has until July 31, |                   |
|       |                                     | 2020, to file its 2018 IA 1120. Interest is due on any remaining tax   |                   |
|       |                                     | due with regard to its 2018 IA 1120 from November 1, 2019, until   |                   |
|       |                                     | such time the tax is paid, except that interest is not due during the  |                   |
|       |                                     | period covered by the Order (March 19, 2020, through July 31,  |                   |
|       |                                     | 2020).   |                   |
|       |                                     | Can a taxpayer change the date of a scheduled IA 1040V payment   |                   |
|       |                                     | setup for ACH payment by tax preparation software?   |                   |
|       |                                     | No. The taxpayer cannot change the date of a scheduled tax payment,  |                   |
|       |                                     | but they can send an email to <b>idreft@iowa.gov</b> and ask them to cancel  |                   |
|       |                                     | the payment. To do this, the taxpayer must be specific about what they   |                   |
|       |                                     | want to accomplish. For example, I wish to cancel the final 2019   |                   |
|       |                                     | individual income tax payment, in the amount of \$X,XXX. The   |                   |
|       |                                     | taxpayers must include their name and the last 4 digits of their social  |                   |
|       |                                     | security number.   |                   |
|       |                                     | If the taxpayer wishes to schedule a new payment they can accomplish   |                   |
|       |                                     | this using eFile & Pay, this option will be available for balance due  |                   |
|       |                                     | payments April 24, 2020. Another option is to complete an IA 1040V   |                   |
|       |                                     | payment voucher and mail this form, along with a check, to the address   |                   |
|       |                                     | noted on the form by the extended due date.  |                   |
|       |                                     | eFile and Pay can also be used to pay estimated income tax payments.   |                   |
|       |                                     | After enrolling users have the ability to review payment history or cancel   |                   |
|       |                                     | scheduled payments. For more information visit eFile & Pay.  |                   |

| State Guidance/Date Guidance Re   | ief Provisions for Coronavirus   | Other Information |
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| Estimated (I         Does the filinin come tax p         No.         Are income their regular         Yes. For exal         2020 estimate         respectively.         Does the per         tax underpa         penalties for         (IA 2210 per         No. Estimate         2020-01. The         Order 2020-01 tax years that         for calendar y         30, Septembe         failure to mal         payments are         2019 IA 2210         (corporations)         be paid with         year filers for         fall within th         payments we         underpayment         covered by tf         appropriate f         Specific to In         What safe he         individuals y         payments fo         There are a n         for underpay         estimated pay         lowa determi         generally the         Code. Gener         withholding f | <b>ax estimated payments still required to be made by due date?</b><br>nple, a calendar-year filer's 1st quarter and 2nd quarter ed payments are due on April 30, 2020, and June 30, 2020, <b>alty waiver provided in Order 2020-01 or the estimated vment penalty relief provided in Order 2020-03 apply to underpayment of tax year 2018 or 2019 estimated taxes alties) required to be paid with the return?</b><br>I taxes were specifically excluded from the relief in Order estimated tax underpayment penalty relief provided in 3 only applies to certain estimated tax installments due for begin in 2020. For example, 2019 estimated tax payments ear filers were due in four installments (e.g. April 30, June r 30, January 31, 2020) and these penalties are imposed for te adequate estimated payments on time. Those estimated not covered by these Orders. Penalties calculated on the <b>2, 2210F</b> , or <b>2210S</b> (individuals) or 2019 <b>IA 2220</b> and financial institutions subject to franchise tax) still must he Iowa return. The same outcome would apply to fiscaltax years that began in 2018 or 2019 with due dates that e period covered by Order 2020-01. Because estimated e specifically excluded from Order 2020-01, t penalties due on required payments during the period at order and those returns will still apply. See the orms for more details. | Other Information |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus   | Other Information |
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|       |               | underpayment penalty if current year payments (estimated payments +  |                   |
|       |               | withholding) made by the installment due dates equal or exceed one of  |                   |
|       |               | the following:   |                   |
|       |               | A. 100% of the individual's 2019 Iowa tax liability, or 110% for high  |                   |
|       |               | income taxpayers. A high income taxpayer includes any taxpayer   |                   |
|       |               | whose 2019 federal adjusted gross income (as adjusted for any Iowa   |                   |
|       |               | decoupling including bonus depreciation/section 179 adjustment) is   |                   |
|       |               | greater than \$150,000 (\$75,000 for married filing separate federal   |                   |
|       |               | returns).  |                   |
|       |               | B. 90% of the tax liability on the taxpayer's 2020 income or annualized  |                   |
|       |               | income as determined on form IA 2210 and IA 2210 Schedule AI.  |                   |
|       |               | For more information on estimated income tax payments and  |                   |
|       |               | underpayment penalties for individuals, see Estimated income Tax   |                   |
|       |               | <b>Payments</b> and Iowa Administrative Code chapter <b>701—49</b> . Also see                                      |                   |
|       |               | below for additional relief from certain 2020 estimated income tax   |                   |
|       |               | underpayment penalties granted in Order 2020-03.   |                   |
|       |               | Has the Department granted any additional underpayment penalty   |                   |
|       |               | relief for tax year 2020, because I intend to rely on my 2019 tax  |                   |
|       |               | liability for computing my safe harbor estimates for tax year 2020,  |                   |
|       |               | but my 2019 tax return will not be complete until the extended Iowa  |                   |
|       |               | filing deadline of July 31, 2020?  |                   |
|       |               | Yes. As explained below, Order 2020-03 allows taxpayers to use their   |                   |
|       |               | 2018 income tax liability (or 110% of their 2018 liability for high  |                   |
|       |               | income taxpayers) to compute safe harbor estimates for 2020 estimated  |                   |
|       |               | tax installment payments with a due date on or after April 30, 2020, and   |                   |
|       |               | before July 31, 2020. For most individuals, this additional relief will  |                   |
|       |               | apply to their 1st and 2nd quarter estimates for tax year 2020 due on or before April 30, 2020, and June 30, 2020. |                   |
|       |               | A taxpayer will not be subject to penalties for underpayment of  |                   |
|       |               | estimated tax with respect to both installments due on April 30, 2020,   |                   |
|       |               | and June 30, 2020, if the individual pays the following amounts for each   |                   |
|       |               | installment payment:   |                   |
|       |               | 27.5% of their 2018 Iowa tax liability for a taxpayer whose 2018   |                   |
|       |               | federal adjusted gross income (as adjusted for any Iowa decoupling   |                   |
|       |               | including bonus depreciation/section 179 adjustment) is greater than   |                   |
|       |               | \$150,000, or greater than \$75,000 for a married filing separate  |                   |
|       |               | taxpayer; or   |                   |
|       |               | 25% of their 2018 Iowa tax liability for any other taxpayer.   |                   |
|       |               | As a result, for taxpayers who computed their tax year 2019 safe harbor  |                   |
|       |               | estimates using their 2018 tax liability, and had no change in their   |                   |
|       |               | withholding since 2019, their 1st and 2nd quarter safe harbor estimated  |                   |
|       |               | payments for tax year 2020 will match their tax year 2019 required   |                   |
|       |               | quarterly estimated payment.   |                   |
|       |               | quarterry command payment.   |                   |

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|       |               | However, any taxpayer who takes advantage of the underpayment                  |                   |
|       |               | penalty relief provided in Order 2020-03 must add the remaining amount         |                   |
|       |               | due for these installments to their next installment due on or after July      |                   |
|       |               | 31, 2020. For most individuals, this will increase the required 3rd quarter    |                   |
|       |               | estimate due September 30, 2020. Failure to pay the increased required         |                   |
|       |               | installment by the taxpayer's first due date on or after July 31, 2020, will   |                   |
|       |               | be considered an underpayment of estimated taxes for the installment.          |                   |
|       |               | Example 1: Taxpayer A is an individual with a 2018 federal                     |                   |
|       |               | adjusted gross income as modified for Iowa purposes of \$100,000.              |                   |
|       |               | Taxpayer A has no Iowa withholding from wages. Taxpayer A filed                |                   |
|       |               | a 2018 IA 1040 Iowa Individual Income Tax Return that covered a                |                   |
|       |               | period of 12 months, and showed a total tax due of \$5,000.                    |                   |
|       |               | Taxpayer A's 1st and 2nd installments of 2020 quarterly estimated              |                   |
|       |               | tax are due on April 30, 2020, and June 30, 2020, respectively.                |                   |
|       |               | Taxpayer A pays \$1,250 (i.e., $5,000 \times 0.25$ ) in estimated tax on or    |                   |
|       |               | before the April 30, 2020 due date, and pays \$1,250 in estimated tax          |                   |
|       |               | on or before June 30, 2020. As a result, Taxpayer A will not be                |                   |
|       |               | subject to a penalty for underpayment of estimated tax for the 1st and         |                   |
|       |               | 2nd quarter of 2020.   |                   |
|       |               | Taxpayer A timely files a 2019 IA 1040 Iowa Individual Income Tax              |                   |
|       |               | Return on July 31, 2020, showing a tax due of \$7,500, and computes            |                   |
|       |               | 2020 safe harbor quarterly estimates of 1,875 (i.e., \$7,500 x 0.25)           |                   |
|       |               | using Taxpayer A's 2019 Iowa return. The difference between these              |                   |
|       |               | 2020 safe harbor estimates for the first two quarters ( $$1,875 \times 2 =$    |                   |
|       |               | \$3,750) and the safe harbor payments Taxpayer A was required to               |                   |
|       |               | pay pursuant to Order 2020-03 (\$2,500) must be added to Taxpayer              |                   |
|       |               | A's 3rd quarter safe harbor estimated payment for 2020. In other               |                   |
|       |               | words, Taxpayer A adds \$1,250 (i.e., \$3,750 - \$2,500) to the \$1,875        |                   |
|       |               | 3rd quarter installment, and therefore must pay at least \$3,125 (i.e.,        |                   |
|       |               | 1,250 + 1,875) as a 3rd quarter estimate by September 30, 2020 in              |                   |
|       |               | order to avoid an underpayment penalty for the 3rd quarter.                    |                   |
|       |               | <b>Example 2:</b> Taxpayer B is an individual with a 2018 federal adjusted     |                   |
|       |               | gross income as modified for Iowa purposes of \$300,000. Taxpayer              |                   |
|       |               | B filed a 2018 IA 1040 Iowa Individual Income Tax Return that                  |                   |
|       |               | covered a period of 12 months, and showed a total tax due of                   |                   |
|       |               | \$20,000. Taxpayer B also had a 2019 tax liability of \$25,000 on              |                   |
|       |               | Taxpayer B's 2019 Iowa individual income tax return.                           |                   |
|       |               | Taxpayer B's 1st installment of 2020 quarterly estimated tax is due            |                   |
|       |               | on April 30, 2020. Taxpayer B pays $$5,500$ (i.e., $$20,000 \times 0.275$ ) in |                   |
|       |               | estimated tax on or before the April 30, 2020, due date.                       |                   |
|       |               | Taxpayer B's 2nd installment of 2020 quarterly estimated tax is due            |                   |
|       |               | on June 30, 2020. Taxpayer B pays $$5,500$ (i.e., $$20,000 \times 0.275$ ) in  |                   |
|       | <u> </u>      | estimated tax on or before the June 30, 2020, due date. As a result,           |                   |

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|       |               | Taxpayer B will not be subject to a penalty for underpayment of             |                   |
|       |               | estimated tax for the 1st and 2nd quarter of 2020.                          |                   |
|       |               | Taxpayer B's 3rd installment of 2020 quarterly estimated tax is due         |                   |
|       |               | on September 30, 2020. Taxpayer B pays \$6,875 (i.e., \$25,000 x            |                   |
|       |               | 0.275) in estimated tax on September 30, 2020.                              |                   |
|       |               | Taxpayer B is subject to an underpayment penalty for the 3rd                |                   |
|       |               | installment payment because Taxpayer B did not pay the additional           |                   |
|       |               | estimated tax required under Order 2020-03. To avoid underpayment           |                   |
|       |               | penalty, Taxpayer B should have added to the 3rd installment                |                   |
|       |               | payment the difference between the 1st and 2nd required installment         |                   |
|       |               | payments required without regard to the relief provided in Order            |                   |
|       |               | 2020-03 ( $$6,875 \times 2 = $13,750$ ) less the 1st and 2nd required       |                   |
|       |               | installment payments required to be made under Order 2020-03                |                   |
|       |               | $($5,500 \times 2 = $11,000)$ . Thus, Taxpayer B should have paid at least  |                   |
|       |               | \$9,625 by September 30, 2020 (i.e., (\$13,750 - \$11,000) + \$6,875).      |                   |
|       |               | Is the relief granted in Order 2020-03 available even if I file my 2019     |                   |
|       |               | Iowa income tax return prior to July 31, 2020?                              |                   |
|       |               | Yes, the relief granted in Order 2020-03 is available to any taxpayer       |                   |
|       |               | required to make a tax year 2020 estimated income tax payment on or         |                   |
|       |               | after April 30, 2020, but before July 31, 2020.                             |                   |
|       |               | What if I rely on the underpayment relief provided in Order 2020-           |                   |
|       |               | 03 in computing and paying my applicable safe harbor estimated              |                   |
|       |               | payments for 2020, but my minimum estimated installment                     |                   |
|       |               | payments using the regular underpayment penalty exceptions are              |                   |
|       |               | later determined to be lower when I complete my 2020 Iowa income            |                   |
|       |               | tax return?   |                   |
|       |               | You will be considered to have overpaid your installment and the            |                   |
|       |               | overpayment will be carried to the next installment due. The                |                   |
|       |               | underpayment penalty relief provided in Order 2020-03 is in addition to     |                   |
|       |               | any existing underpayment penalty exceptions already provided by Iowa       |                   |
|       |               | law.  |                   |
|       |               | Does Order 2020-03 indicate that a taxpayer will not be assessed any        |                   |
|       |               | estimated tax underpayment penalty if they pay 50% of the 2018              |                   |
|       |               | income tax liability with the 2nd installment?                              |                   |
|       |               | This is only true if the taxpayer also timely paid at least 25% (or 27.5%   |                   |
|       |               | for a high income taxpayer) of the 2018 income tax liability with the 1st   |                   |
|       |               | quarter income tax estimate. By the due date of the 2nd quarter             |                   |
|       |               | installment the taxpayer must pay at least 50% (or 55% for a high           |                   |
|       |               | income taxpayer) of the 2018 income tax liability, if the relief granted in |                   |
|       |               | Order 2020-03 is utilized. The underpayment of estimated tax penalty is     |                   |
|       |               | calculated separately for each quarter.                                     |                   |

| What relief is available if I believe my income for tax year 2020 will       |  |
|--|--|
| vary substantially between different quarters because of economic            |  |
| disruptions caused by COVID-19?  |  |
| Iowa law permits a taxpayer to compute estimated tax underpayment            |  |
| penalty using the annualized income installment method if your income        |  |
| varied during the year. You may be able to reduce or eliminate the           |  |
| amount of one or more of your required installments by using the             |  |
| annualized income installment method calculated on the IA 2210               |  |
| Schedule AI.   |  |
| What if I cannot pay my quarterly estimates because of economic              |  |
| hardship caused by COVID-19?   |  |
| Individuals who cannot pay quarterly estimates may apply to the              |  |
| Department for a waiver of underpayment penalty. The penalty for             |  |
| underpayment of estimated tax may be waived in the following                 |  |
| situations:  |  |
| A. The underpayment was due to casualty, disaster, or other unusual          |  |
| circumstances, or  |  |
| B. The underpayment was made by an individual who retired after              |  |
| having attained age 62, or who became disabled in the tax year for           |  |
| which the estimated payment was due or in the preceding tax year,            |  |
| and the underpayment was due to reasonable cause and not due to              |  |
| willful neglect. To apply for a waiver from the estimated income tax         |  |
| underpayment penalty, use the <b>Penalty Waiver Request</b> , 78-629.        |  |
| For more information on estimated income tax payments and                    |  |
| underpayment penalties for individuals, see Estimated Income Tax             |  |
| <b>Payments</b> and Iowa Administrative Code Chapter 701–49.                 |  |
|  |  |
| Specific to Corporations and Financial Institutions                          |  |
| What safe harbors are available to corporations and financial                |  |
| institutions under Iowa statute and rule for estimated payments for          |  |
| tax year 2020?   |  |
| There are a number of statutory and rule-based safe harbor protections       |  |
| available for corporations and financial institutions making estimated       |  |
| payments of tax under Iowa law for tax year 2020. Corporations and           |  |
| financial institutions may avoid a penalty for underpayment of estimated     |  |
| tax if certain requirements are met, but unlike individuals, Iowa law does   |  |
| not allow corporations and financial institutions to apply for the two       |  |
| underpayment penalty waiver provisions described under the question          |  |
| "What if I cannot pay my quarterly estimates because of economic             |  |
| hardship caused by COVID-19?". For details on the corporations and           |  |
| financial institutions underpayment penalty exceptions, see Iowa Code        |  |
| section <u>422.89</u> and Iowa Administrative Code rules <u>701–56.5</u> (2) |  |
| (corporations) and <u><b>701</b></u> (2) (financial institutions).           |  |

| Is any additional relief available to corporations and financial             |  |
|--|--|
| institutions required to make tax year 2020 estimated payments due           |  |
| prior to July 31?  |  |
| Order 2020-03 allows taxpayers to use their 2018 income or franchise         |  |
| tax liability to compute safe harbor estimates for tax year 2020             |  |
| installment payments with a due date on or after April 30, 2020, and         |  |
| before July 31, 2020. This relief is available to taxpayers that file on a   |  |
| calendar-year or fiscal-year basis, but it only applies to estimated         |  |
| payments due for a tax year beginning during calendar year 2020 (i.e.        |  |
| tax year 2020). However, any taxpayer who takes advantage of the             |  |
| underpayment penalty relief provided in Order 2020-03 must add the           |  |
| remaining amount due for these installments to their next installment due    |  |
| on or after July 31, 2020. Failure to pay the increased required             |  |
| installment by the taxpayer's first due date on or after July 31, 2020, will |  |
| be considered an underpayment of estimated taxes for the installment.        |  |
| Pursuant to Order 2020-03, corporations or financial institutions who        |  |
| filed a 2018 Iowa income tax return that covered a period of 12 months       |  |
| and showed an Iowa tax liability will not be subject to penalties for        |  |
| underpayment of estimated tax for tax year 2020 quarterly estimated          |  |
| payments with a due date on or after April 30, 2020, and before July 31,     |  |
| 2020, if the taxpayer pays at least 25% of the 2018 Iowa tax liability for   |  |
| each 2020 installment due during that period.                                |  |
| Example 1: Corporation ABC, a calendar-year filer, filed a 2018 IA           |  |
| 1120 Iowa Corporate Income Tax Return with the Department                    |  |
| showing a tax due of \$50,000.   |  |
| Corporation ABC's 1st installment of 2020 quarterly estimated tax is         |  |
| due on April 30, 2020. Corporation ABC pays \$12,500 (i.e., \$50,000         |  |
| $\times$ 0.25) in estimated tax prior to the April 30, 2020 due date.        |  |
| Corporation ABC's 2nd installment of 2020 quarterly estimated tax            |  |
| is due on June 30, 2020. Corporation ABC makes another                       |  |
| installment payment of \$12,500 in estimated tax prior to June 30,           |  |
| 2020. Corporation ABC will not be subject to a penalty for                   |  |
| underpayment of estimated tax for the 1st and 2nd quarter of 2020.           |  |
| Corporation ABC timely files its 2019 IA 1120 Iowa Corporate                 |  |
| Income Tax Return on July 31, 2020, showing a tax due of \$60,000,           |  |
| and computes 2020 safe harbor quarterly estimates of \$15,000 (i.e.,         |  |
| \$60,000 x 0.25) using its 2019 Iowa return. The difference between          |  |
| these 2020 safe harbor estimates for the 1st two quarters (\$15,000 x        |  |
| 2 = \$30,000) and the safe harbor payments it was required to pay            |  |
| pursuant to Order 2020-03 (\$25,000) must be added to its 3rd quarter        |  |
| safe harbor estimate payment for 2020. In other words, Corporation           |  |
| ABC adds \$5,000 (i.e., \$30,000 - \$25,000) to its \$15,000 3rd quarter     |  |
| installment, and therefore must pay at least \$20,000 (i.e., \$5,000 +       |  |
| \$15,000) as a 3rd quarter estimate by September 30, 2020 in order to        |  |
| avoid an underpayment penalty for the 3rd quarter.                           |  |

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|       |               | Example 2: Corporation XYZ, a calendar-year filer, filed a 2018 IA          |                   |
|       |               | 1120 Iowa Corporate Income Tax Return with the Department                   |                   |
|       |               | showing a tax due of \$75,000. Corporation XYZ also had a 2019 tax          |                   |
|       |               | liability of \$160,000 on the 2019 IA 1120 Iowa Corporate Income            |                   |
|       |               | Tax Return.   |                   |
|       |               | Corporation XYZ's 1st installment of 2020 quarterly estimated tax is        |                   |
|       |               | due on April 30, 2020. Corporation XYZ pays \$18,750 (i.e., \$75,000        |                   |
|       |               | $\times$ 0.25) in estimated tax on or before the April 30, 2020 due date.   |                   |
|       |               | Corporation XYZ's 2nd installment of 2020 quarterly estimated tax           |                   |
|       |               | is due on June 30, 2020. Corporation XYZ pays \$18,750 (i.e.,               |                   |
|       |               | \$75,000 $\times$ 0.25) in estimated tax on or before the June 30, 2020 due |                   |
|       |               | date. As a result, Corporation XYZ will not be subject to a penalty         |                   |
|       |               | for underpayment of estimated tax for the1st and 2nd quarter of 2020.       |                   |
|       |               | Corporation XYZ's 3rd installment of 2020 quarterly estimated tax is        |                   |
|       |               | due on September 30, 2020. Corporation XYZ pays \$40,000 (i.e.,             |                   |
|       |               | \$160,000 x 0.25) in estimated tax on September 30, 2020.                   |                   |
|       |               | Corporation XYZ is subject to an underpayment penalty for the 3rd           |                   |
|       |               | installment payment because Corporation XYZ did not pay the                 |                   |
|       |               | additional estimated tax required under Order 2020-03. To avoid             |                   |
|       |               | underpayment penalty, Corporation XYZ should have added to the              |                   |
|       |               | 3rd installment payment at least the difference between the 1st and         |                   |
|       |               | 2nd required installment payments required without regard to the            |                   |
|       |               | 2018 safe harbor provisions relief provided in Order 2020-03                |                   |
|       |               | (\$40,000  x  2 = \$80,000) less the 1st and 2nd required installment tax   |                   |
|       |               | payments required to be made under Order 2020-03 ( $\$18,750 \times 2 =$    |                   |
|       |               | 37,500). Thus, Corporation XYZ should have paid at least $82,500$           |                   |
|       |               | by September 30, 2020 (i.e., $(\$80,000 - \$37,500) + \$40,000$ ).          |                   |
|       |               | Is the relief granted in Order 2020-03 available even if the taxpayer       |                   |
|       |               | files its 2019 Iowa income or franchise tax return prior to July 31, 2020?  |                   |
|       |               | Yes, the relief granted in Order 2020-03 is available to any taxpayer       |                   |
|       |               | required to make a tax year 2020 estimated income or franchise tax          |                   |
|       |               | payment on or after April 30, 2020, but before July 31, 2020.               |                   |
|       |               | What if the taxpayer relies upon the underpayment relief provided           |                   |
|       |               | in Order 2020-03 in computing and paying the applicable safe                |                   |
|       |               | harbor estimated payments for 2020, but the minimum estimated               |                   |
|       |               | installment payments using the regular underpayment penalty                 |                   |
|       |               | exceptions are later determined to be lower when the 2020 Iowa              |                   |
|       |               | income or franchise tax return is completed?                                |                   |
|       |               | The taxpayer will be considered to have overpaid its installment and the    |                   |
|       |               | overpayment will be carried to the next installment due. The                |                   |
|       | <u> </u>      | underpayment penalty relief provided in Order 2020-03 is in addition to     | <u> </u>          |

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|       |               | any existing underpayment penalty exceptions already provided by Iowa  |                   |
|       |               | law.   |                   |
|       |               | For a calendar-year filer that has two tax year 2020 installments  |                   |
|       |               | covered by Order 2020-03, does the Order indicate that the taxpayer  |                   |
|       |               | will not be assessed any estimated tax underpayment penalty if the   |                   |
|       |               | taxpayer pays 50% of the 2018 income tax liability with the 2nd  |                   |
|       |               | installment?   |                   |
|       |               | This is only true if the taxpayer also timely paid at least 25% of the 2018                                      |                   |
|       |               | income or franchise tax liability with the 1st quarter income tax estimate.                                      |                   |
|       |               | By the due date of the 2nd quarter installment, the taxpayer must pay at   |                   |
|       |               | least 50% of the 2018 income or franchise tax liability, if the relief   |                   |
|       |               | granted in Order 2020-03 is utilized. The underpayment of estimated tax  |                   |
|       |               | penalty is calculated separately for each quarter.   |                   |
|       |               | What relief is available if the taxpayer believes its income for tax   |                   |
|       |               | year 2020 will vary substantially between different quarters because   |                   |
|       |               | of economic disruptions caused by COVID-19?<br>Iowa law permits a taxpayer to compute estimated tax underpayment |                   |
|       |               | penalty using the annualized income installment method if its income   |                   |
|       |               | varied during the year. A taxpayer may be able to reduce or eliminate the  |                   |
|       |               | amount of one or more of its required installments by using the  |                   |
|       |               | annualized income installment method calculated on the IA 2220.  |                   |
|       |               | What if a taxpayer cannot pay its quarterly estimates because of   |                   |
|       |               | economic hardship caused by COVID-19?  |                   |
|       |               | While the Department sympathizes with taxpayers' economic hardship   |                   |
|       |               | caused by COVID-19, Iowa law does not allow corporations and   |                   |
|       |               | financial institutions to apply for the two underpayment penalty waiver  |                   |
|       |               | provisions described for individuals under "What if I cannot pay my  |                   |
|       |               | quarterly estimates because of economic hardship caused by COVID-  |                   |
|       |               | 19?"   |                   |
|       |               |  |                   |
|       |               | Sales and Use Tax  |                   |
|       |               | Have the sales and use tax due dates and payment dates been  |                   |
|       |               | extended?  |                   |
|       |               | No, the Department has not extended any sales and use tax due date. The  |                   |
|       |               | filing and payment due date for sales and use tax remain as normal. But,   |                   |
|       |               | as described below, taxpayers can apply for relief on a case-by-case   |                   |
|       |               | basis from March 24 through March 30.  |                   |
|       |               | Are there any options related to sales and use tax payments or filings?  |                   |
|       |               | filings?<br>The Iowa Department of Revenue worked with the Iowa Economic   |                   |
|       |               | Development Authority (IEDA) and the Governor's Office to provide  |                   |
|       |               | assistance to businesses impacted by COVID-19. From March 24   |                   |
|       |               | through March 31, IEDA accepted applications for small business relief   |                   |
|       |               | grants as well as tax deferral. While the IEDA is no longer awarding   |                   |
|       | <u> </u>      | grants as well as tax deterrar, while the field is no foliger awaluling  | <u> </u>          |

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|       |               | grants, the Iowa Department of Revenue will continue receiving<br>applications to grant tax deferral. Complete and submit a <u>Small</u><br><u>Business Relief Tax Deferral</u> application to request deferral.<br>Submitting an application does not guarantee assistance. The Iowa<br>Department of Revenue tax deferral request applies to deferring payment<br>of tax, waiving penalty, and waiving interest for 60 days.<br>Taxpayers that are not granted relief through the application process<br>described above may be qualified for relief from penalty (but not<br>interest) if they meet one of the reasons described in Iowa Code section<br>421.27. Requests for a penalty waiver are made on the Department's<br><u>Penalty Waiver Request, 78-629</u> .  |                   |
|       |               | Withholding  |                   |
|       |               | Does the extension for withholding payments by semi-monthly<br>depositors that are due on March 25, 2020, to the new due date of<br>April 10, 2020, also apply to bulk filers?<br>Yes, the extension relates to both the semi-monthly data and payment<br>regardless of whether the taxpayer chooses to file themselves or through<br>a service provider.<br>Is there a way to request an extension for withholding payments and<br>other withholding filings not covered by the Order?<br>The Iowa Department of Revenue worked with the Iowa Economic<br>Development Authority (IEDA) and the Governor's Office to provide<br>assistance to businesses impacted by COVID-19. From March 24<br>through March 31, IEDA accepted applications for small business relief<br>grants as well as tax deferral. While the IEDA is no longer awarding<br>grants, the Iowa Department of Revenue will continue receiving<br>applications to grant tax deferrals. Complete and submit a <u>Small</u><br><u>Business Relief Tax Deferral</u> application to request deferral. Submitting<br>an application does not guarantee assistance. The Department referral is<br>in regards to deferring payment of tax, as well as waiving penalty and<br>interest.<br>Taxpayers that are not granted relief through the application process<br>described above may be qualified for relief from penalty (but not<br>interest) if they meet one of the reasons described in Iowa Code section<br>421.27. Requests for a penalty waiver are made on the Department's<br><u>Penalty Waiver Request, 78-629</u> ." (4/9/20) |                   |
|       |               | Press Release of Governor signs additional state public health<br>emergency <u>declaration</u> (3/20/20):<br>"Today, Gov. Reynolds issued an additional State Public Health<br>Emergency Declaration effective immediately providing additional  |                   |

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|       |               | regulatory relief to Iowans impacted by this public health disaster. She            |                   |
|       |               | will hold a press conference today at 2:30 p.m., details on that are                |                   |
|       |               | forthcoming.  |                   |
|       |               | The declaration relaxes a number of restrictions and regulations and                |                   |
|       |               | provides relief from other statutes and state regulations:                          |                   |
|       |               | • Temporarily suspends penalties and interest as it relates to the                  |                   |
|       |               | collection of property taxes until the end of this proclamation.                    |                   |
|       |               | Full text of the proclamation can be found below, or click <u>here</u> "            |                   |
|       |               | Press Release on extended filing and payment (3/19/20)                              |                   |
|       |               | "Iowa to extend filing and payment deadline for income tax and                      |                   |
|       |               | other tax types.  |                   |
|       |               | The Iowa Department of Revenue today extended the filing and payment                |                   |
|       |               | deadline for several state tax types, including income tax. The changes,            |                   |
|       |               | prompted by COVID-19, are designed to provide flexibility to hard-                  |                   |
|       |               | working Iowans whose lives have been disrupted. The changes are a                   |                   |
|       |               | result of an order signed earlier today by Director of Revenue Kraig                |                   |
|       |               | Paulsen.  |                   |
|       |               | The order extends filing and payment deadlines for income,                          |                   |
|       |               | franchise, and moneys and credits taxes with a due date on or after                 |                   |
|       |               | March 19, 2020, and before July 31, 2020, to a new deadline of July                 |                   |
|       |               | 31, 2020.   |                   |
|       |               | Specifically, the order includes:   |                   |
|       |               | • IA 1040 Individual Income Tax Return and all supporting forms and schedules       |                   |
|       |               | • IA 1040C Composite Return and all supporting forms and schedules                  |                   |
|       |               | <ul> <li>IA 1041 Fiduciary Return and all supporting forms and schedules</li> </ul> |                   |
|       |               | <ul> <li>IA 1120 Corporation Income Tax Return and all supporting forms</li> </ul>  |                   |
|       |               | and schedules   |                   |
|       |               | • IA 1120F Franchise Tax Return for Financial Institutions and all                  |                   |
|       |               | supporting forms and schedules  |                   |
|       |               | • IA 1065 Iowa Partnership Return and all supporting forms and                      |                   |
|       |               | schedules   |                   |
|       |               | • IA 1120S S Corporation Return and all supporting forms and                        |                   |
|       |               | schedules   |                   |
|       |               | Credit Union Moneys and Credits Tax Confidential Report                             |                   |
|       |               | What does the deadline extension apply to?  |                   |
|       |               | The tax returns listed above and any tax due associated with those                  |                   |
|       |               | returns if the due date is on or after March 19 but before July 31 of this          |                   |
|       |               | year. The extension does not apply to estimated tax payments.                       |                   |

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|        |  | Who does the deadline extension apply to?                                 |   |
|        |  | <b>Iowa residents or other taxpayers doing business in Iowa</b> who are   |   |
|        |  | required to file the Iowa returns listed above.                           |   |
|        |  | How are penalties and interest handled?                                   |   |
|        |  | No late-filing or underpayment penalties shall be due for qualifying      |   |
|        |  | taxpayers who comply with the extended filing and payment deadlines in    |   |
|        |  | this order. Interest on unpaid taxes covered by this order shall be due   |   |
|        |  | beginning on August 1, 2020.  |   |
|        |  | State income tax refunds currently are being processed at about the 30-   |   |
|        |  | day mark. Taxpayers can check the status of their refunds at the          |   |
|        |  | Department's website where's my refund page.                              |   |
|        |  | Taxpayers and tax professionals who need assistance can contact the       |   |
|        |  | Department by email at idr@iowa.gov or call the taxpayer services         |   |
|        |  | phone line at 515-281-3114 or 1-800-367-3388."                            |   |
|        |  | Press Release on extended withholding deposits (3/19/20)                  |   |
|        |  | "The Iowa Department of Revenue today extended one income tax             |   |
|        |  | withholding deposit due date for certain taxpayers. The change,           |   |
|        |  | prompted by COVID-19, is designed to provide flexibility to disrupted     |   |
|        |  | businesses. The extension is a result of an order signed earlier today by |   |
|        |  | Director of Revenue Kraig Paulsen.  |   |
|        |  | The order extends the income tax withholding deposit due date for         |   |
|        |  | the period ending March 15, 2020, from March 25, 2020, to the new         |   |
|        |  | deposit due date April 10, 2020. It applies to Iowa residents or other    |   |
|        |  | taxpayers doing business in Iowa who remit income tax withholding         |   |
|        |  | on a semi-monthly basis.  |   |
|        |  | How are penalties and interest handled?                                   |   |
|        |  | No late-filing or underpayment penalties shall be due for qualifying      |   |
|        |  | taxpayers who comply with the extended filing and payment                 |   |
|        |  | deadlines in this order. Interest on unpaid taxes covered by this         |   |
|        |  | order shall be due beginning on April 11, 2020.                           |   |
|        |  | State income tax refunds currently are being processed at about the 30-   |   |
|        |  | day mark. Taxpayers can check the status of their refunds at the          |   |
|        |  | Department's website where's my refund page.                              |   |
|        |  | Taxpayers and tax professionals who need assistance can contact the       |   |
|        |  | Department by email at <b>idr@iowa.gov</b> or call the taxpayer services  |   |
| **     |  | phone line at 515-281-3114 or 1-800-367-3388."                            |   |
| Kansas | Executive Order 20-37 (5/26/20)        | Executive Order 20-37 (5/26/20)   | DOR <u>NOTICE 20-01</u> (3/23/20)             |
|        | Kansas DOR Notice 20-02 on             |   | "TAXPAYER ASSISTANCE                          |
|        | waiving interest and penalty for first |   |   |
|        | quarter estimated taxes of             |   | Additional copies of this notice, forms or    |
|        |  |   | publications are available from our web site, |

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|       | individuals and corporations (4/2/20)   | <ol> <li>The Department of Revenue shall extend the deadline for filing the 2019 calendar year tax<br/>returns for individual income tax, fiduciary income tax, corporate income tax, and privilege<br/>tax to July 15, 2020. The payment due date for such taxes shall also be extended to July<br/>15, 2020, and no penalty or interest shall be imposed if paid on or before July 15, 2020.</li> </ol>   | www.ksrevenue.org. If you have questions about this Notice, please contact:   |
|       | Kansas DOR <u>Press Release</u> (3/24)<br>DOR <u>NOTICE 20-01</u> (3/23/20)   | 2. The Department of Revenue shall extend to July 15, 2020, the deadline for filing the 2019 fiscal year tax returns for fiduciary income tax, corporate income tax, and privilege tax with due dates between April 15, 2020 and July 15, 2020. The payment due date for such taxes shall be extended to July 15, 2020, and no penalty or interest shall be imposed if paid on or before July 15, 2020.   | Taxpayer Assistance Center Kansas Department<br>of Revenue kdor_tac@ks.gov Hearing Impaired<br>TTY: 785-296-6461 Fax: 785-291-3614" |
|       | Governor <u>press release</u> (3/23/20)   | <ol> <li>The Department of Revenue shall extend the filing date for homestead and property tax<br/>relief refund claims to October 15, 2020.</li> </ol>   |   |
|       | (July 15 - extending tax filing and payment deadlines to July 15, 2020,   | <ol> <li>This order does not change laws, regulations, or rules regarding estimated tax payments<br/>due April 15, 2020.</li> </ol>   |   |
|       | and waiving any interest and<br>penalties for returns and payments<br>and first quarter 2020 estimated<br>payments made on or before July<br>15, 2020 - for Individual Income<br>Tax, Fiduciary Income Tax,       | <ol> <li>In the event the State of Disaster Emergency originally proclaimed on March 12, 2020, is<br/>lifted or expires prior to July 15, 2020, the Department of Revenue shall continue to<br/>exercise appropriate discretion to effectuate the waivers of penalties and interest for<br/>payments made up to July 15, 2020, as contemplated in this order.</li> <li>All other laws, regulations, or rules relating to taxes remain in effect.</li> </ol> |   |
|       | Corporate Income Tax and Privilege<br>Tax - for calendar year tax returns   | <b>"Kan. Governor Extends Tax Deadlines Amid Pandemic</b><br>By <u>Jaqueline McCool</u> · May 28, 2020, 2:46 PM EDT   |   |
|       | and fiscal filers with due dates<br>between April 15, 2020 and July 15,<br>2020, to conform to the extended<br>due date of July 15, 2020.   | Kansas has extended its tax filing and payment deadlines to July 15 as a response to the COVID-19 pandemic under an executive order issued by the governor Thursday.  |   |
|       | Homestead or property tax relief<br>refund claims has extended the<br>deadline for filing 2019 claims to<br>October 15, 2020. For the<br>Individual Income Tax, Corporate   | The order, signed by Democratic Gov. Laura Kelly, extends to July 15<br>the deadline for filing and payment of individual income, fiduciary<br>income, corporate income and privilege tax returns for the 2019 tax year.<br>The deadline for property tax refund claims has been extended to Oct.<br>15, according to the order."   |   |
|       | Income Tax, Privilege Tax, the<br>Director of Taxation will <u>waive any</u><br><u>applicable penalty and interest for</u><br><u>taxpayers whose first-quarter 2020</u><br><u>estimated tax payments</u> are made | 1 <sup>st</sup> Quarter Estimated Due date $-4/15$ , however, interest and penalties are waived for first quarter if paid before July 15. 2 <sup>nd</sup> Quarter Estimated Due date $-6/15$ .  |   |
|       | after April 15, 2020 but on or before<br>July 15, 2020. 1 <sup>st</sup> Quarter Estimated<br>Due date – 4/15, however, interest   | Kansas DOR <u>Notice 20-02</u> on waiving interest and penalty for first quarter estimated taxes of individuals and corporations (4/2/20)   |   |
|       | and penalties are waived for first<br>quarter if paid before July 15. $2^{nd}$<br>Quarter Estimated Due date $-6/15$ .)   | "WAIVER OF PENALTY AND INTEREST FOR ESTIMATED TAX<br>PAYMENTS FOR INDIVIDUAL AND CORPORATE INCOME<br>TAXES AND PRIVILEGE TAX<br>(APRIL 2, 2020)<br>20-02  |   |
|       |   | Prompted by events surrounding the novel coronavirus-19, the<br>Department of Revenue is providing the following notice regarding the   |   |

| payments due April 15, 2020:<br>WAIVER OF PENALTY AND | r the first quarter 2020 estimated tax                                |
|---|---|
| WAIVER OF PENALTY AND                                 |   |
|   |   |
|   | INTEREST  |
|   | te Income Tax, Privilege Tax  |
|   | aive any applicable penalty and interest                              |
| for taxpayers whose first-quarter                     | 2020 estimated tax payments are made                                  |
| after April 15, 2020 but on or be                     | fore July 15, 2020.   |
| "   |   |
| Kansas DOR <u>Press Release</u> (3/2                  | 4/20)   |
|   | ecutive orders for extensions on taxes and<br>se and vehicle renewals |
| 03/24/2020  |   |
| Topeka - On Monday, March 2                           | 3, 2020, Governor Laura Kelly signed                                  |
|   | g the Kansas Department of Revenue                                    |
|   | <b>n filings</b> , as well as driver's license and                    |
| vehicle registrations.                                |   |
| See Governor <u>press release</u> (3/2)               |   |
|   | ernor-kelly-announces-four-executive-                                 |
| orders-to-aid-kansans-during-co                       | vid-19-pandemic/  |
| #20-12  |   |
| <br><u>Click to view Executive Order #</u>            | 20-12   |
| Executive Order #20-13                                |   |
| Kelly signed Executive Order #                        | 20-13, extending tax filing deadlines to                              |
|   | interest and penalties for returns and                                |
|   | uly 15, 2020. In the event the State of                               |
| Disaster Emergency originally p                       | roclaimed on March 12, 2020, is lifted                                |
| or expires prior to July 15, 2020                     | the Department of Revenue shall                                       |
|   | te discretion to make effective the                                   |
|   | st for payments made up to July 15,                                   |
|   | ring Kansas' tax filing procedures in                                 |
|   | n response to the COVID-19 pandemic.                                  |
| Click to view the Executive Ord                       |   |
| <u>Click to view KDOR Notice # 2</u>                  | 0-01  |
| Governor Press Release on Exec                        | utive Order # <b>20-13</b>  |
|   | 20-13, extending tax filing deadlines                                 |
|   | my interest and penalties for returns                                 |
|   | ore July 15, 2020. In the event the State                             |
|   | y proclaimed on March 12, 2020, is                                    |
|   | 2020, the Department of Revenue shall                                 |

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

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

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

| 141 to enact the particular provision<br>at issue before Kentucky taxpayers<br>could carryback an NOL in<br>calculating their Kentucky income<br>taxes. Without adopting this<br>provision, Kentucky taxpayers will<br>have to make adjustments on their<br>Kentucky income tax return to<br>account for federal/state differences.<br>Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenue<br>Code by amending KRS ChapterDoes Kentucky follow the provisions of IRS Notice 2020-32 clarifying<br>that certain otherwise deductible business expenses incurred in the<br>taxpayer's business related to the Paycheck Protection Program are not<br>deductible business expenses incurred in the taxpayer's<br>business related to the Paycheck Protection Program are not deductible<br>on a Kentucky return because the expenses are now allocable to tax-<br>exempt income.Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenue<br>Code by amending KRS ChapterDoes Kentucky follow the provisions of IRS Notice 2020-32 clarifying<br>that certain otherwise deductible business expenses incurred in the<br>taxpayer's business related to the Paycheck Protection Program are not<br>deductible business expenses are now allocable to tax-<br>exempt income.Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenue<br>Code by amending KRS ChapterDoes Kentucky recognize the<br>suppose to COVID-19.<br>Will the filing and tax payment dead |  |
|---|--|
| could carryback an NOL in<br>calculating their Kentucky income<br>taxes. Without adopting this<br>provision, Kentucky taxpayers will<br>have to make adjustments on their<br>Kentucky income tax return to<br>account for federal/state differences.<br>Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenuetaxpayer's business related to the Paycheck Protection Program are not<br>deductible business expenses incurred in the taxpayer's<br>business related to the Paycheck Protection Program are not deductible<br>on a Kentucky return because the expenses are now allocable to tax-<br>exempt income.Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?The following answers address common questions asked with regard to<br>information previously published on the DOR website regarding tax<br>filing and payment requirements and statutory limitation periods in<br>response to COVID-19.Will the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a  |  |
| could carryback an NOL in<br>calculating their Kentucky income<br>taxes. Without adopting this<br>provision, Kentucky taxpayers will<br>have to make adjustments on their<br>Kentucky income tax return to<br>account for federal/state differences.<br>Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenuetaxpayer's business related to the Paycheck Protection Program are not<br>deductible business expenses incurred in the taxpayer's<br>business related to the Paycheck Protection Program are not deductible<br>on a Kentucky return because the expenses are now allocable to tax-<br>exempt income.Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?The following answers address common questions asked with regard to<br>information previously published on the DOR website regarding tax<br>filing and payment requirements and statutory limitation periods in<br>response to COVID-19.Will the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a  |  |
| taxes. Without adopting this<br>provision, Kentucky taxpayers will<br>have to make adjustments on their<br>Kentucky income tax return to<br>account for federal/state differences.<br>Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal RevenueYes. The Department of Revenue takes a "same as federal" position that<br>certain otherwise deductible business expenses incurred in the taxpayer's<br>business related to the Paycheck Protection Program are not deductible<br>on a Kentucky return because the expenses are now allocable to tax-<br>exempt income.The following answers address common questions asked with regard to<br>information previously published on the DOR website regarding tax<br>filing and payment requirements and statutory limitation periods in<br>response to COVID-19.Will the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a   |  |
| provision, Kentucky taxpayers will<br>have to make adjustments on their<br>Kentucky income tax return to<br>account for federal/state differences.<br>Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenuecertain otherwise deductible business expenses incurred in the taxpayer's<br>business related to the Paycheck Protection Program are not deductible<br>on a Kentucky return because the expenses are now allocable to tax-<br>exempt income.The following answers address common questions asked with regard to<br>information previously published on the DOR website regarding tax<br>filing and payment requirements and statutory limitation periods in<br>response to COVID-19.<br>Will the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a   |  |
| have to make adjustments on their<br>Kentucky income tax return to<br>account for federal/state differences.business related to the Paycheck Protection Program are not deductible<br>on a Kentucky return because the expenses are now allocable to tax-<br>exempt income.Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?The following answers address common questions asked with regard to<br>information previously published on the DOR website regarding tax<br>filing and payment requirements and statutory limitation periods in<br>response to COVID-19.No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal RevenueWill the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a  |  |
| Kentucky income tax return to<br>account for federal/state differences.<br>Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenueon a Kentucky return because the expenses are now allocable to tax-<br>exempt income.Will the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim aNo. The Kentucky General<br>Will the filing the time in which taxpayers may claim a  |  |
| account for federal/state differences.<br>Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)<br>included in the CARES Act?<br>No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenueexempt income.Will the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim aexempt income.   |  |
| Does Kentucky recognize the<br>suspension of the 80% limitation on<br>net operating losses (NOLs)The following answers address common questions asked with regard to<br>information previously published on the DOR website regarding tax<br>filing and payment requirements and statutory limitation periods in<br>response to COVID-19.No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal RevenueWill the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a   |  |
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| net operating losses (NOLs)<br>included in the CARES Act?information previously published on the DOR website regarding tax<br>filing and payment requirements and statutory limitation periods in<br>response to COVID-19.No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal RevenueWill the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a  |  |
| included in the CARES Act?<br>No. The Kentucky Generalfiling and payment requirements and statutory limitation periods in<br>response to COVID-19.Assembly would have to adopt this<br>amendment to the Internal RevenueWill the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a  |  |
| No. The Kentucky General<br>Assembly would have to adopt this<br>amendment to the Internal Revenueresponse to COVID-19.Will the filing and tax payment deadline date changes to 7/15/20 impact<br>the statutory period limiting the time in which taxpayers may claim a   |  |
| Assembly would have to adopt this amendment to the Internal Revenue Will the filing and tax payment deadline date changes to 7/15/20 impact the statutory period limiting the time in which taxpayers may claim a   |  |
| amendment to the Internal Revenue the statutory period limiting the time in which taxpayers may claim a   |  |
|   |  |
| Code by amending KRS Chapter I refund or the Department may audit a return?   |  |
|   |  |
| 141 to enact the particular provision Yes. For taxpayers: If the statutory period limiting the time for   |  |
| at issue before Kentucky taxpayers claiming a refund expired on or after April 1, 2020, and before July 15,   |  |
| could utilize NOLs in excess of the 2020, then the expiration is postponed until July 15, 2020.   |  |
| 80% limitation in calculating their For DOR: If the statutory period for auditing and making an additional  |  |
| Kentucky income taxes. Without assessment expires on or after April 6, 2020, and before July 15, 2020,  |  |
| adopting this provision, Kentucky the Department will have an additional 30 days after the expiration date  |  |
| taxpayers will have to make to audit and assess additional taxes.   |  |
| adjustments on their Kentucky<br>income tax return to account for<br>claiming a refund will begin on July 15, 2020; The statutory period for  |  |
| income tax return to account for<br>federal/state differences. claiming a refund will begin on July 15, 2020, including for a claim for<br>refund on a return filed prior to that date. This means the 4-year statute   |  |
| Does Kentucky recognize the of limitations period begins July 15, 2020, and ends July 15, 2024, and   |  |
| <u>charitable contribution limitation</u> of minitations period begins July 15, 2026, and ends July 15, 2024, and the 6 year period ends July 15, 2026.   |  |
| increase included in the CARES  |  |
| Act? Does the deferral of the time prescribed by law for filing and payment of  |  |
| No. The Kentucky General income taxes authorized in response to COVID-19 affect when interest   |  |
| Assembly would have to adopt this begins to accrue on a claim for refund based on an overpayment of tax   |  |
| amendment to the Internal Revenue reflected on a timely filed annual return?  |  |
| Code by amending KRS Chapter Yes. For taxpayers filing annual returns on the basis of the calendar  |  |
| 141 to enact the particular provision year, or on the basis of a fiscal year where the annual return is due   |  |
| at issue before Kentucky taxpayers during the period on or after April 1, 2020, and before July 15, 2020 (in  |  |
| could increase their available either case, originally or pursuant to a valid extension granted), the   |  |
| deduction in calculating their interest on overpayments under KRS 141.044, KRS 141.207, and KRS   |  |
| Kentucky income taxes. Without 141.235(3) will begin to accrue ninety (90) days after July 15,  |  |
| adopting this provision, Kentucky 2020. The timing for the accrual of interest on overpayments by fiscal  |  |
| taxpayers will have to make year taxpayers whose annual returns are due outside the period on or  |  |
| adjustments on their Kentucky after April 1, 2020, and before July 15, 2020, is not changed.  |  |
|   |  |

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|       | income tax return to account for       | The following answers address common questions asked with regard to        |                   |
|       | federal/state differences.             | telecommuting employees in response to COVID-19.                           |                   |
|       | Does Kentucky recognize the            |  |                   |
|       | increase to the net business interest  | Can a business continue to withhold income tax in the state and local      |                   |
|       | expense limitation included in the     | jurisdiction where the employer is located?                                |                   |
|       | CARES Act?                             | The Kentucky Department of Revenue does not administer license,            |                   |
|       | No. The Kentucky General               | occupational, or other excise taxes imposed by cities, counties, and other |                   |
|       | Assembly would have to adopt this      | local jurisdictions in this state. For Kentucky state income tax purposes, |                   |
|       | amendment to the Internal Revenue      | employers employing Kentucky residents, and/or nonresidents who            |                   |
|       | Code by amending KRS Chapter           | reside in states with which Kentucky has a reciprocal agreement, will not  |                   |
|       | 141 to enact the particular provision  | need to change their current withholding practices during the period       |                   |
|       | at issue before Kentucky taxpayers     | when these employees are working from home. Requirements for               |                   |
|       | could increase their business interest | withholding of tax in either case remain unchanged by restrictions         |                   |
|       | expense deduction in calculating       | related to the COVID-19 public health emergency.                           |                   |
|       | their Kentucky income taxes.           |  |                   |
|       | Without adopting this provision,       | Can an employee who is temporarily telecommuting continue to pay           |                   |
|       | Kentucky taxpayers will have to        | taxes to the state and local jurisdiction where the employer is located?   |                   |
|       | make adjustments on their Kentucky     | The Kentucky Department of Revenue does not administer license,            |                   |
|       | income tax return to account for       | occupational, or other excise taxes imposed by cities, counties, and other |                   |
|       | federal/state differences.             | local jurisdictions in this state. For Kentucky state income tax purposes, |                   |
|       | Does Kentucky recognize the            | employers employing Kentucky residents and/or nonresidents who             |                   |
|       | "above the line" charitable            | reside in states with which Kentucky has a reciprocal agreement will not   |                   |
|       | contribution deduction, which was      | need to change their current withholding practices during the period       |                   |
|       | an amendment by the CARES Act          | when these employees are working from home. These employees'               |                   |
|       | to IRC Section 62?                     | Kentucky state income tax obligations remain unchanged by restrictions     |                   |
|       | No. The Kentucky General               | related to the COVID-19 public health emergency.                           |                   |
|       | Assembly would have to adopt this      |  |                   |
|       | amendment to the Internal Revenue      | Does the presence of an employee working in Kentucky or any local          |                   |
|       | Code by amending KRS Chapter           | jurisdiction due to restrictions related to the COVID-19 public health     |                   |
|       | 141 to enact the particular provision  | emergency create a nexus for tax purposes in Kentucky or any local         |                   |
|       | at issue before Kentucky taxpayers     | jurisdiction?  |                   |
|       | could recognize the charitable         | The Kentucky Department of Revenue (DOR) does not administer               |                   |
|       | contribution deduction allowed         | license, occupational, or other excise taxes imposed by cities, counties,  |                   |
|       | under IRC Section 62 in calculating    | and other local jurisdictions in this state. DOR will continue reviewing   |                   |
|       | their Kentucky income taxes.           | Kentucky state income tax nexus determinations on a case-by-case           |                   |
|       | Without adopting this provision,       | basis." (7/17/20)  |                   |
|       | Kentucky taxpayers will have to        |  |                   |
|       |  | Extensions on tax and fee deadlines by jurisdiction (4/13/20)              |                   |
|       | income tax return to account for       |  |                   |
|       | federal/state differences.             | Kentucky DOR COVID-19 website (4/2/20)                                     |                   |
|       | Does Kentucky recognize the            |  |                   |
|       | CARES Act amendment to IRC             | "Tax Deadline Changed  |                   |
|       |  | The Kentucky income tax return filing and payment date has been            |                   |
|       |  | extended to July 15, 2020.   |                   |

| Section 461 that amended the  |  |  |
|---|--|--|
| Business Loss Limitation?   | COVID-19 Kentucky Income Tax Relief - 2019 and 2020                      |  |
| No. The Kentucky General  | (April 2, 2020) At the direction of Governor Beshear and SB 150, the     |  |
| Assembly would have to adopt this                                       | Kentucky Department of Revenue (DOR) will adopt the same income          |  |
| amendment to the Internal Revenue                                       | tax relief set forth in Internal Revenue Service (IRS) Notice 2020-18,   |  |
| Code by amending KRS Chapter  | Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019        |  |
| 141 to enact the particular provision                                   | Pandemic. This income tax relief is applicable to individual,            |  |
| at issue before Kentucky taxpayers                                      | corporate, limited liability, fiduciary and pass-through filers with     |  |
| could utilize the changes to the  | filing and payment deadlines of April 15, 2020. This relief includes:    |  |
| federal business loss limitation rules                                  | • Kentucky income tax return filings currently due on April 15,          |  |
| in calculating their Kentucky   | 2020 for individual, corporate, limited liability, fiduciary and         |  |
| income taxes. Without adopting this                                     | pass-through filers, shall now be due July 15, 2020;                     |  |
| provision, Kentucky taxpayers will                                      | • Kentucky income tax payments currently due on April 15, 2020           |  |
| have to make adjustments on their                                       | for individual, corporate, limited liability, fiduciary and pass-        |  |
| Kentucky income tax return to   | through filers, shall now be due July 15, 2020;                          |  |
| account for federal/state differences.                                  | • The calculation and application of penalties, fees and interest        |  |
| Does Kentucky follow a "same as   | corresponding to Kentucky income tax filings and payments                |  |
| federal" income tax position for the                                    | now due on July 15, 2020 for individual, corporate and limited           |  |
| treatment of a forgiven loan  | liability filers shall begin on July 16, 2020; and                       |  |
| received by businesses under the  | • For filers who submit an automatic return filing extension, the        |  |
| Paycheck Protection Program that  | due date for returns previously due April 15, 2020, but now due          |  |
| was established by the CARES Act?                                       | July 15, 2020, shall be October 15, 2020 for individual,                 |  |
| Yes. Loans forgiven under the   | fiduciary and pass-through filers, and November 15, 2020 for C           |  |
| CARES Act Paycheck Protection   | corporation filers.  |  |
| Program that are excluded from  | If you have questions regarding the COVID-19 tax relief, please call our |  |
| gross income for federal income tax                                     | taxpayer assistance lines at (502) 564-4580.                             |  |
| purposes and also for Kentucky  |  |  |
| income tax purposes.  | Businesses Encouraged to Submit Electronic Filings and Payments          |  |
| Does Kentucky follow the  | of Sales Tax Returns   |  |
| provisions of IRS Notice 2020-32  | (March 31, 2020) The Department of Revenue is aware that restrictions    |  |
| clarifying that certain otherwise                                       | due to the COVID-19 pandemic may make it difficult for some              |  |
| deductible business expenses  | taxpayers to complete a paper sales tax return or submit payment by      |  |
| incurred in the taxpayer's business                                     | paper check. DOR encourages businesses to submit electronic filings      |  |
| related to the Paycheck Protection                                      | and electronic payments of sales tax returns.                            |  |
| Program are not deductible  | Instructions for how to submit returns and payments electronically are   |  |
| expenses?<br>Vac. The Department of Revenue                             | available at   |  |
| Yes. The Department of Revenue  | https://onestop.portal.ky.gov/OneStopPortal/Content/Documents/eFileQ     |  |
| takes a "same as federal" position<br>that certain otherwise deductible | uickStartUserGuide.pdf.  |  |
| business expenses incurred in the                                       | If you need assistance with this process, please contact the Division of |  |
| taxpayer's business related to the                                      | Sales and Use Tax at (502) 564-5170."                                    |  |
| Paycheck Protection Program are   |  |  |
| not deductible on a Kentucky return                                     | Update from DOR (via FTA, 3/31/20)                                       |  |
| because the expenses are now  |  |  |
| allocable to tax-exempt income.)  | "The <u>Kentucky Department of Revenue</u> would extend tax filing and   |  |
| anocable to tax-exempt medine.)   | payment deadlines to July 15 in response to the novel coronavirus        |  |

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|       |               | pandemic under a recently passed bill by the state Legislature.  |                   |
| State | Guidance/Date | <ul> <li>pandemic under a recently passed bill by the state Legislature.</li> <li>S.B. 150 passed the state House and Senate without opposition Thursday (3/26/20 and signed by the Governor 3/30/20). The bill would require the department to provide the same extensions as offered by the U.S. Department of the Treasury and the Internal Revenue Service in response to the novel coronavirus and to waive penalties and interest.</li> <li>Under the bill's tax provisions, tax districts are authorized to suspend or extend return deadlines for taxable net profits or gross receipts during the state's declared emergency, which was issued March 6 and contains no stated end date.</li> <li>The measure was introduced Feb. 5 by Sens. Ralph Alvarado, R-Winchester, and Danny Carroll, R-Paducah, and would take immediate effect. It has been sent to the Democratic Gov. Andy Beshear for consideration." It was signed by the Governor on 3/30/20.</li> <li>DOR News Release (3/22/20)</li> <li>Kentucky Income Tax Return Filing Date Extended to July 15 (March 22, 2020)</li> <li>At the direction of Governor Beshear, the Kentucky Department of Revenue (DOR) will adopt most of the Coronavirus Disease 2019 (COVID-19) income tax relief described in recent Internal Revenue Service (IRS) Notice 2020-18. This includes:</li> <li>Extending the 2019 Kentucky income tax return filing due date from April 15, 2020 to July 15, 2020.</li> </ul> | Other Information |
|       |               | <ul> <li>from April 15, 2020 to July 15, 2020.</li> <li>Late filing penalties will be waived for 2019 Kentucky income returns that are filed by July 15, 2020.</li> <li>Kentucky income tax payments due on April 15, 2020 are</li> </ul>  |                   |
|       |               | <ul> <li>deferred for 90 days to July 15, 2020.</li> <li>Late payment penalties will be waived for income tax payments deferred from April 15, 2020 to July 15, 2020. However, interest still applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest.</li> <li>The Kentucky relief applies only to income taxes.</li> <li>Additional guidance on COVID-19 Kentucky income tax relief will soon</li> </ul>   |                   |
|       |               | be available on <u>DOR's website</u> ."<br><u>KY DOR COVID Response Page</u> (3/22/20)   |                   |

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|           |  | "The KYCPA are working with the Governor's office and the  |   |
|           |  | Department of Revenue to try and get the interest waived as well." (Per  |   |
|           |  | KPCPA, 3/24/20)  |   |
|           |  |  |   |
|           |  | <u>KYCPA – posting local jurisdictions extensions to tax/fee deadlines</u>   |   |
|           |  | (3/26/20)  |   |
|           |  |  |   |
|           |  | "Several Jurisdictions are extending tax/fee deadlines. KyCPA is   |   |
|           |  | collecting the list and providing that information here.   |   |
|           |  | KyCPA is currently collecting updated deadlines. Check back daily for  |   |
|           |  | additional information.  |   |
|           |  | Click the CSV file below to download the list of extensions on tax   |   |
|           |  | and fee deadlines by Jurisdiction and their contact information.   |   |
|           |  | CSV File   |   |
|           |  | Tax filing/Regulatory fee filing dates as provided by the Jurisdiction.  |   |
|           |  | Any questions should be directed toward the specific Jurisdiction.<br>If you would like to post your updated tax/fee deadlines please fill |   |
|           |  | out this form."  |   |
| Louisiana | Update on Personal Income LA   | Update on Personal Income LA (7/31/20)   | S.B. 498, scheduled for a third reading and final   |
| Louisiana | (7/31/20)  | Optate on reisonal medine EX (1/31/20)   | passage on May 12, authorizes the tax collector   |
|           | (1131120)  | "Under recently enacted Louisiana legislation, claimants who are   | to allow extensions of time to file and pay taxes   |
|           | Louisiana DOR Revenue  | eligible to receive a temporary federal emergency increase in  | in the event of a gubernatorially declared  |
|           | Information Bulletin 20-012 on   | unemployment compensation benefits, in addition to the maximum   | disaster. The bill would also allow the tax   |
|           | sales tax March and April 2020   | weekly benefit amounts or any additional federal base benefit, must  | collector to allow extensions of time to file and   |
|           | penalty relief (5/22/20)   | submit to state income tax withholding at a rate of 4%. However, under   | pay taxes in the event of a presidentially  |
|           |  | federal law, withholding from unemployment insurance must be   | declared disaster and also allow the suspension   |
|           | LDR Revenue Ruling 20-002  | voluntary in order to conform with federal funding requirements.   | of the accrual of interest for all or part of the   |
|           | (3/30/20)  | Therefore, the Louisiana Workforce Commission has enacted an   | extension period. <u>HCR 40</u> , heard by the  |
|           |  | emergency regulation providing that whenever additional federal  | Committee on Ways and Means on May  |
|           | LDR COVID-19 Response  | benefits are in effect, the statutory 4% withholding rate is not mandatory.  | 11, directs the Department of Revenue to  |
|           | <u>Webpage</u> (3/27/20)   | Rather, a claimant may voluntarily elect to have state income taxes  | develop and make public data on the projected   |
|           | Descence Information D. Hote M.  | withheld at the 4% rate."  | impact of the COVID-19 pandemic on  |
|           | <u>Revenue Information Bulletin No.</u><br><u>20-009</u> on filing and payment | Act 33 (H.B. 62), Laws 2020, effective August 29, 2020; LAC  | Louisiana business revenue in 2020 and on net operating loss carry forward deductions for |
|           | extension to July 15 $(3/23/20)$   | 40:IV.383, <u>Declaration of Emergency</u> , Louisiana Workforce   | future tax filings. <u>HCR 43</u> , heard by the  |
|           | CAUSION to July 13 (3/23/20)   | Commission, effective August 29, 2020" (7/31/20)   | Committee on Ways and Means on May 11,  |
|           | Revenue Information Bulletin No.   | Commission, encenve rugust 27, 2020 (1/51/20)  | would temporarily suspend the corporation   |
|           | 20-008 and News Release (March   | Louisiana DOR Revenue Information Bulletin 20-012 on sales tax   | franchise tax and the initial tax (levied on  |
|           | 19, 2020)  | March and April 2020 penalty relief (5/22/20)  | corporations or other entities for the first  |
|           |  |  | accounting period in which the entity becomes   |
|           | New Orleans  | Revenue Information Bulletin No. 20-012 May 22, 2020 Sales Tax   | subject to the corporation franchise tax) to  |
|           | Announcement (3/17/20)   |  | mitigate some of the financial losses suffered by   |
|           |  | Additional Sales Tax Relief Provisions Related to COVID-19   | businesses as a result of COVID-19. HCR 34,   |
|           |  |  | considered by the Committee on Ways and   |

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|       | (July 15 – filing and payment  | On May 14, 2020, Governor John Bel Edwards issued Proclamation JBE  | Means on May 4, would temporarily suspend           |
|       | extension relief for income and  | 2020-59 to extend certain emergency declaration provisions related to   | the severance taxes levied on oil, natural gas,     |
|       | franchise tax returns and payments                                     | the COVID-19 public health emergency.   | distillate, and condensate to provide relief to the |
|       | due on April 15 and May 15, 2020                                       |   | oil and natural gas industries from the impact of   |
|       | are extended to July 15. No  | The purpose of this guidance is to grant relief to sales tax filers for the   | COVID-19 On May 8, the Louisiana Economic           |
|       | penalties or interest assessed if                                      | March and April 2020 sales tax periods and to provide clarification on  | Recovery (LAER) Task Force issued its Phase I       |
|       | return and payment are submitted by                                    | notices relative to the February 2020 sales tax period.   | Report, which recommends, among other               |
|       | July 15. For fiscal year filers with                                   |   | things, centralized sales tax collection, net       |
|       | an income tax or franchise tax   | March and April 2020 Sales Tax Periods  | operating loss carrybacks, and suspension or        |
|       | return and payment due date  |   | elimination of the franchise tax. The Task          |
|       | between March 1 and May 30,  | The March and April 2020 sales tax returns1 and payments were due   | Force, comprises private sector business            |
|       | 2020, the automatic extension for                                      | April 20 and May 20, 2020, respectively. Due to the ongoing public  | leaders, is tasked with advising lawmakers on       |
|       | the return and payment is sixty days                                   | health emergency and in an effort provide relief to businesses in   | economic recovery in the wake of the COVID-         |
|       | from the original due date. An   | Louisiana, the Department of Revenue will grant automatic penalty   | 19. The goal of the Task Force is to develop        |
|       | extension period shall run from July                                   | relief to taxpayers under certain conditions.   | practical and specific policy recommendations       |
|       | 16, 2020, to the general extension                                     |   | to jumpstart the Louisiana economy in the short     |
|       | date of November 15, 2020 for  | To qualify for penalty relief2, the taxpayer must file the March and April  | term and lay the foundation for continued           |
|       | individual, fiduciary, and   | 2020 sales tax returns and remit the sales tax and any deficiency interest  | economic resurgence in the months and years to      |
|       | partnership returns and December                                       | by June 30, 2020. If a taxpayer is unable to remit the sales tax and any  | come. More information about the task force         |
|       | 15, 2020, for corporation returns.                                     | deficiency interest by this date, penalty relief will be granted if the   | can be found on its <u>website</u> .                |
|       | Income and franchise – corporation                                     | taxpayer submits and enters into an Installment Request for Business  |   |
|       | changes from 5/15 to 7/15, income –                                    | Taxes by June 30, 2020.   | Revenue Information Bulletin No. 20-008             |
|       | fiduciary, individual, and   |   | (March 19, 2020)                                    |
|       | partnership (including composite                                       | Taxpayers may submit an Installment Request for Business Taxes by   | "Department Operations                              |
|       | return) changes to 7/15. Interest and                                  | completing and mailing in Form R-19027 or by applying online through  |   |
|       | penalties shall accrue beginning on                                    | the Louisiana Taxpayer Access Point online system.  | Until further notice, the Baton Rouge               |
|       | July 16, 2020, on the outstanding                                      |   | Headquarters Office remains open to the public,     |
|       | balance of tax due. Estimated taxes                                    | For the March 2020 sales tax period, the Department has sent self-  | but taxpayers and their representatives are         |
|       | are not covered in the relief.   | assessment bills to taxpayers who filed a March 2020 sales tax return but   | encouraged to use online customer service           |
|       | According to the DOR, the first and                                    | did not remit all tax shown due on the return. Pursuant to this bulletin,   | options as set forth in the March 16 News           |
|       | second quarterly declaration   | taxpayers are not required to pay the penalties shown due on the notice if  | Release. The New Orleans and Lafayette              |
|       | payments remain due on April 15  | the tax and interest is remitted by June 30, 2020 (or the taxpayer submits  | Regional Office are closed to the public."          |
|       | and June 15, respectively. The   | and enters into an Installment Request for Business Taxes by June 30,   |   |
|       | Department shall automatically   | 2020.)  | Louisiana DOR News Release (3/16/20)                |
|       | waive any UET penalty otherwise  | February 2020 Sales Tax Period  |   |
|       | due for the April 15 and June 15,                                      | L. D L. C D. 11. (1. 20, 000, 4 D. L  | "Department of Revenue encourages online cust       |
|       | 2020 declaration payments provided                                     | In Revenue Information Bulletin 20-008, the February 2020 sales tax   | service options during COVID-19 public health       |
|       | the following criteria are met: a.                                     | returns payments were extended from March 20, 2020, to May 20, 2020.  | emergency   |
|       | The taxpayer pays the April 15 and June 15, 2020, declaration payments | In the event a taxpayer receives any collection type notice resulting from<br>an unfiled February 2020 sales tax return the taxpayer may dispaged | March 16, 2020                                      |
|       | · · · · · · · · · · · · · · · · · · ·                                  | an unfiled February 2020 sales tax return, the taxpayer may disregard   | BATON ROUGE – During the state's COVID-1            |
|       | timely. b. The amount paid on the April 15, 2020, declaration payment  | this notice from the Department. Such notices have been voided in the   | declared public health emergency, the Louisiana     |
|       | is at least 90% of the amount paid                                     | Department's records and no action is necessary by the taxpayer.  | Department of Revenue (LDR) encourages taxpa        |
|       | on the April 15, 2019, declaration                                     |   | take advantage of the online customer service op    |
|       | on the April 15, 2019, declaration                                     |   | take auvantage of the online customer service op    |

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|       | payment. c. The amount paid on the       | 1 For purposes of this bulletin, March and April 2020 sales tax returns           | available through its website. As part of the state   |
|       | June 15, 2020, declaration payment       | includes the following taxes: General Sales and Use Tax, Direct                   | effort to slow the spread of the virus, and in keep   |
|       | is at least 90% of the amount paid       | Marketer Sales Tax, Automobile Rental Excise Tax, Hotel Occupancy                 | with state and federal guidance, LDR is joining of    |
|       | on the June 17, 2019, declaration        | Tax, Ernest N. Morial New Orleans Exhibition Hall Authority Food and              | state agencies in reducing the amount of face-to-     |
|       | payment. Corresponding relief is         | Beverage Tax, and Ernest N. Morial New Orleans Exhibition Hall                    | 6   |
|       | granted for fiscal year filers. 2. The   | Authority Tour and Service Contractor Taxes. 2 Penalty relief includes            | interaction at state facilities.                      |
|       | Department shall consider any late       | relief from the following penalties: late filing and late payment penalties       |   |
|       | filed pass-through entity tax Act 442    | (LA R.S. 47:1602) and negligence penalty (LA R.S. 47:1604.1)."                    | Individuals   |
|       | election for the 2019 tax year filed     | (5/22/20)   |   |
|       | on or after April 16, 2020, but          |   | Taxpayers can file their state individual income      |
|       | before July 16, 2020, as filed timely.   | February 2020 sales tax due May 20 <sup>th</sup> , March 2020 sales tax due April |   |
|       | Corresponding relief is granted for      | 20 <sup>th</sup> , 1st quarter withholding tax due April 30th.                    | returns, make payments and check their refund s       |
|       | fiscal year filers. 3. The               |   | through Louisiana File Online, the state's free       |
|       | Department extends the deadline for      | LDR Revenue Ruling 20-002 (3/30/20)   | portal for individual filers, at                      |
|       | a credit transfer or for the execution   |   | www.revenue.louisiana.gov/fileonline.                 |
|       | of a binding agreement to transfer       | "Revenue Ruling 20-002  |   |
|       | such credit for 2019 income and          | March 30, 2020  | Taxpayers who have questions and cannot get th        |
|       | franchise returns by 30 days.            | Income Tax Income Tax Relief Provisions for                                       |   |
|       | Corresponding relief is granted for      | COVID-19 Public Health Emergency  | on the phone can submit email inquiries through       |
|       | fiscal year filers. The credit transfer  | On March 11, 2020, Governor John Bel Edwards declared a                           | Contact page of the LDR website.                      |
|       | must include any applicable              | statewide public health emergency as a result of the imminent threat              |   |
|       |  |   | Businesses  |
|       | statutorily mandated transfer fee.       | posed to Louisiana citizens by the outbreak of a respiratory disease              |   |
|       | This fee remains due at the time of      | caused by a novel coronavirus known commonly as COVID-19. On                      | D   |
|       | submission of the credit transfer        | March 22, 2020, additional measures, including a general stay-at-home             | Businesses can pay all state business taxes and f     |
|       | documentation.)                          | order to the public, were enacted.  | returns for state sales, tobacco, withholding and     |
|       |  | The purpose of this ruling is to provide guidance and relief provisions           | other state tax types, request corporate income fi    |
|       |  | relative to income tax, as follows:   | extensions and apply for payment plans through        |
|       | (To qualify for penalty relief2, the     | 1. Safe harbor provision for declaration payments for the 2020 tax                | Louisiana Taxpayer Access Point (LaTAP) at            |
|       | taxpayer must file the March and         | year; 2. Allowance for late filed elections for pass-through entity               |   |
|       | April 2020 sales tax returns and         | tax; and 3. Extension of time to acquire tax credit or execute a                  | www.revenue.louisiana.gov/LaTAP.                      |
|       | remit the sales tax and any              | binding agreement to transfer a tax credit.                                       |   |
|       | deficiency interest by June 30, 2020.    |   | Businesses can also submit state, parish and mur      |
|       | If a taxpayer is unable to remit the     | First and Second Quarter 2020 Declaration Payments                                | sales tax returns and payments through the Paris      |
|       | sales tax and any deficiency interest    | Overview of Declaration Payments, Penalty, and Exceptions                         | File portal at www.revenue.louisiana.gov/parish       |
|       | by this date, penalty relief will be     | Individuals are required by statute1 to file and pay declarations of              | ine portar at <u>www.revende.rouistana.gov/parisi</u> |
|       | granted if the taxpayer submits and      | estimated income tax with the Louisiana Department of Revenue                     |   |
|       | enters into an Installment Request       | ("Department"). Declarations are required if the Louisiana individual             | Tax Practitioners                                     |
|       | for Business Taxes by June 30,           | income tax liability can reasonably be expected to exceed \$1,000                 |   |
|       | 2020.)                                   | after deducting all allowable credits.2 The purpose of requiring                  | Tax professionals can submit email inquiries thr      |
|       |  | declaration filings and payments is to ensure income tax is paid timely           | Contact page of the LDR website on a variety of       |
|       |  | throughout the tax year as the individual earns the income. Individual            | including corporate, individual and sales taxes.      |
|       | (The filing and payment deadline         | income taxpayers are generally exempt from this requirement because               | including corporate, individual and sales taxes.      |
|       | for the February 2020 sales tax and      | their income tax is withheld by employers as withholding tax and                  |   |
|       | <i>excise tax</i> is extended to May 20, | remitted directly to the Department. Individuals then claim a credit for          |   |

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|       | 2020 - automatic extension - waive    | taxes withheld by employers when preparing and filing their individual  | "We appreciate the patience of all of our individual a                              |
|       | penalty and interest)                 | income tax returns.   | business taxpayers as the state manages this public                                 |
|       |                                       |   | health emergency," Secretary of Revenue Kimberly                                    |
|       | (New Orleans waive fines, fees,       | 1 LA R.S. 47:116 et seq. 2 LA   | Lewis Robinson said. "We are taking these steps out                                 |
|       | interest and penalties on sales tax   | R.S. 47:116(A); For taxpayers with married filing jointly status, the   | an abundance of caution and in the interest of the heat                             |
|       | payments due to the City for 60 days) | amount is doubled to \$2,000.   | and well-being of our taxpayers and employees."                                     |
|       | days)                                 | For the 2020 tax year, generally, the first declaration payment is due on   | The Louisiana Supreme Court ordered changes to all                                  |
|       |                                       | or before April 15, 2020, and the second declaration payment is due on  | state court schedules due to the COVID-19 outbreak                                  |
|       |                                       | or before June 15, 2020, and the second declaration payment is due on<br>or before June 15, 2020.3 If an individual is required to pay declarations |   |
|       |                                       | of estimated tax, but fails to do so, the Underpayment of Estimated Tax   | Legislature: Senate President Page Cortez and Speak                                 |
|       |                                       | ("UET") penalty is added to the tax due.4 However, LA R.S. 47:118(D)  | of the House of Representatives Clay Schexnayder h                                  |
|       |                                       | provides five exceptions; if any one exception is satisfied, the penalty is   | decided to temporarily adjourn the 2020 Regular                                     |
|       |                                       | not assessed by the Department.5 Some of the more common exceptions   | Legislative Session until March 31, 2020.   |
|       |                                       | include:  |   |
|       |                                       | 1. The taxpayer does not owe more than \$1,000 after consideration of   | Louisiana Governor <u>letter</u> requesting disaster                                |
|       |                                       | credits and tax withholdings. 2. The taxpayer's current year payments   | assistance  |
|       |                                       | equal or exceed the previous year's tax liability for each installment  |   |
|       |                                       | period. 3. The taxpayer's current year payments equal or exceed 90% of  | <u>Revenue Information Bulletin No. 20-008</u> and                                  |
|       |                                       | the tax computed on annualized income for the period ending based on calendar quarters. Title 47 of the <b>Louisiana Revised Statutes of 1950</b>   | News Release (March 19, 2020)   |
|       |                                       | provide no mechanism or authority for the Secretary to extend the   | "Department Operations  |
|       |                                       | statutory due date of declaration payments for individuals.6  | Department Operations   |
|       |                                       | However, for the 2020 tax year, the Secretary may waive the UET   | Until further notice, the Baton Rouge   |
|       |                                       | penalty if the taxpayer requests a waiver by May 17, 2022 (one year   | Headquarters Office remains open to the public,                                     |
|       |                                       | after the statutory due date of the return) and the taxpayer has  | but taxpayers and their representatives are   |
|       |                                       | acted in good faith in failing to make estimated payments.7 The   | encouraged to use online customer service   |
|       |                                       | Secretary may presume the taxpayer acted in good faith if the   | options as set forth in the March 16 News   |
|       |                                       | failure to make estimated payments was attributable to  | Release. The New Orleans and Lafayette  |
|       |                                       | extraordinary circumstances beyond the individual's control.8   | Regional Office are closed to the public.   |
|       |                                       |   | Additional Information  |
|       |                                       | Ruling  |   |
|       |                                       | Due to the public health emergency resulting from the COVID-19<br>pandemic, taxpayers are physically unable to visit their tax preparers to         | The Department encourages stakeholders to   |
|       |                                       | prepare 2019 individual tax returns. By extension, without the completed  | monitor press releases and other information<br>posted on the Governor's Office and |
|       |                                       | 2019 individual income tax return, taxpayers cannot base  | Department's websites. Additional extensions  |
|       |                                       | 2017 Individual meonie tax feturii, taxpayers cannot base   | and guidance from the Department will be  |
|       |                                       | 3 LA R.S. 47:117(A)(1); LDR Form IT-  | published in the form of a Revenue Information                                      |
|       |                                       | 540ESi; Farmers and fisherman are exempt from this requirement as   | Bulletin.   |
|       |                                       | provided by LA R.S. 47:117(B) 4 LA R.S. 47:118(A) 5 LDR Form R-   |   |
|       |                                       | 210Ri (2019 Tax Year) provides an overview of each of the five  | 1 For purposes of this bulletin, February 2020                                      |
|       |                                       | exceptions and the underlying calculations. Approximately 1.63% and   | sales tax means and includes the following  |
|       |                                       | 2.20% of individual income taxpayers were assessed UET penalty in   | taxes: General Sales and Use Tax, Direct  |
|       |                                       | 2017 and 2018, respectively. 6 As authorized by LA R.S. 47:1514, the  | Marketer Sales Tax, Automobile Rental Excise  |

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|       |               | Secretary has administratively extended the filing of various tax returns   | Tax, Hotel Occupancy Tax, Ernest N. Morial   |
|       |               | and their associated payments (See Revenue Information Bulletins 20-  | New Orleans Exhibition Hall Authority Food   |
|       |               | 008 and 009). However, declaration payments required by LA R.S.   | and Beverage Tax, and Ernest N. Morial New   |
|       |               | 47:116 et seq. are neither "returns" nor the "payment of tax due"   | Orleans Exhibition Hall Authority Tour and   |
|       |               | as reflected on "returns". Thus the general authority to extend a return  | Service Contractor Taxes.  |
|       |               | and payment of tax due is inapplicable to declaration payments. 7 LA $P \leq 47,1120$ $P$ | 2 Audited accounts are those accounts in which   |
|       |               | R.S. 47:118(I) 8 LA R.S. 47:118(I)(1)   | a field or correspondence audit was conducted<br>by one of the Field Audit Tax Divisions |
|       |               | their 2020 declaration payments on the prior year's income or liability.  | (Income, Sales, or Excise) and preliminary   |
|       |               | Therefore, in consideration of these extraordinary circumstances, <b>the</b>  | findings were issued. This does not include  |
|       |               | Department shall automatically waive any UET penalty otherwise  | routine account adjustments issued by the  |
|       |               | due for the April 15 and June 15, 2020 declaration payments   | Taxpayer Compliance Divisions or the Criminal  |
|       |               | provided the following criteria are met:  | Investigations Division."  |
|       |               | 1. The taxpayer pays the April 15 and June 15, 2020, declaration  |  |
|       |               | payments timely. 2. The amount paid on the April 15, 2020,  |  |
|       |               | declaration payment is at least 90% of the amount paid on the April   |  |
|       |               | 15, 2019, declaration payment. 3. The amount paid on the June 15,   |  |
|       |               | 2020, declaration payment is at least 90% of the amount paid on the   |  |
|       |               | June 17, 2019, declaration payment. For fiscal year filers, the same  |  |
|       |               | UET penalty wavier is granted; fiscal year filers must follow the same  |  |
|       |               | criteria provided above but substitute the first and second declaration   |  |
|       |               | payment due dates as appropriate based on the filers' taxable year.   |  |
|       |               | Late Filed Elections for Pass-Through Entity<br>Tax   |  |
|       |               | Overview of Act 442 Election  |  |
|       |               | Act 442 of the 2019 Regular Session authorizes a voluntary election   |  |
|       |               | by any S corporation, or entity taxed as a partnership for federal  |  |
|       |               | income tax purposes, to pay tax on its income.9 For the 2019 tax year,  |  |
|       |               | the election must be filed by April 15, 2020. However, a late filed   |  |
|       |               | election may be treated as timely if reasonable cause exists for the  |  |
|       |               | failure to make the election timely.10  |  |
|       |               | timely.10   |  |
|       |               | Ruling  |  |
|       |               | Any late filed election for the 2019 tax year filed on or after April   |  |
|       |               | 16, 2020, but before July 16, 2020, shall be considered filed timely in   |  |
|       |               | light of the COVID-19 public health emergency and in consideration  |  |
|       |               | of existing filing and payments extensions provided by LDR RIB 20-  |  |
|       |               | 008.  |  |
|       |               | For fiscal year filers with an election due between March 1 and May   |  |
|       |               | 30, 2020, any late filed election for the 2019 tax year filed on or after   |  |

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|       |               | the fifteenth day of the fourth month after the close of the taxable<br>year but before the fifteenth day of the seventh month after the close<br>of the taxable year shall be considered filed timely in light of the<br>COVID-19 public health emergency and in consideration of existing<br>filing and payments extensions provided by RIB 20-<br>008.  |                   |
|       |               | 9 LA R.S. 47:287.732.2(A)(1) 10 LA R.S. 47:287.732.2(A)(2)   |                   |
|       |               | <ul> <li>Extension of Time to Transfer Credits (2019<br/>Tax Period Only)<br/>Overview of Time Limitations to Transfer Credits and<br/>Proclamation No. JBE 2020-27</li> <li>Louisiana utilizes a variety of tax credits that offset income and<br/>corporation franchise taxes to incentivize taxpayers to engage in certain<br/>behaviors such as create jobs, invest in certain business sectors, and<br/>donate to particular organizations or causes. These tax credits have<br/>different characteristics: refundable, nonrefundable, transferable, and<br/>nontransferable. Transferable credits are sold or exchanged between the<br/>person who earns the credit and a taxpayer who purchases and utilizes<br/>the credit on a Louisiana income or franchise tax return.</li> </ul> |                   |
|       |               | In order for a taxpayer who purchases a credit to use the credit on a return, Louisiana law11 requires that either (1) the effective date of the transfer of the tax credit or (2) the execution of a binding agreement to transfer the tax credit must occur on or before the due date of the return, without regard to any extension granted. Title 2912 also grants the governor the authority in times of emergency or disasters to issue executive orders, proclamations, and regulations and to amend and rescind them related to the emergency or disaster. The statute also provides that any executive order, proclamation, or regulation issued during an emergency shall have the force and effect of law.  |                   |
|       |               | Based upon general credits provisions of the applicable statute13, there exists no ability to extend the time for either the effective date of the transfer of a tax credit or the execution of a binding agreement to transfer the tax credit beyond the due date of the return for a taxable year. However, on March 13, 2020, Governor John Bel Edwards issued Proclamation JBE 2020-27 (the "Proclamation") which provided additional measures for the COVID-19 public health emergency. Provisions14 of the Proclamation state that any state department, agency, or political subdivision is allowed to extend any non-essential deadline for a period of no longer than 30 days if the extension is deemed necessary to respond to the COVID-19 threat. The Proclamation also         |                   |

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|       |               | provides that the state of emergency due to COVID-19 extends until  |                   |
|       |               | April 9, 2020, unless terminated or extended.   |                   |
|       |               | Ruling  |                   |
|       |               | Based on the existing public health emergency, the Department finds   |                   |
|       |               | that the deadline to transfer a credit is a non-essential deadline and  |                   |
|       |               | an extension is necessary to respond to the COVID-19 threat.<br>Therefore, in consideration thereof, the Department extends the       |                   |
|       |               | deadline  |                   |
|       |               | 11 LA R.S. 47:1675(H)(1)(e) 12 LA R.S. 29:724(A) 13 LA R.S. 47:1675(H)(1)(e) 14 Section 4 of Proclamation JBE 2020-27                 |                   |
|       |               | for a credit transfer or for the execution of a binding agreement to  |                   |
|       |               | transfer such credit by 30 days for income and franchise tax returns  |                   |
|       |               | with an original due date between March 1 and May 30, 2020.15   |                   |
|       |               | For 2019 calendar year filers of returns for individual income tax,   |                   |
|       |               | corporation income, composite partnership income tax and  |                   |
|       |               | fiduciary income tax, the extended deadline is June 15, 2020. For   |                   |
|       |               | fiscal year filers with an income or franchise tax return filing and  |                   |
|       |               | payment due date between March 1 and May 30, 2020, the extended   |                   |
|       |               | deadline is thirty days from the original due date of the return.   |                   |
|       |               | Summary   |                   |
|       |               | In consideration of the public health emergency and general   |                   |
|       |               | stay-at-home order, the Department rules as follows: 1. The   |                   |
|       |               | Department shall automatically waive any UET penalty otherwise  |                   |
|       |               | due for the April 15 and June 15, 2020 declaration payments   |                   |
|       |               | provided the following criteria are met: a. The taxpayer pays the   |                   |
|       |               | April 15 and June 15, 2020, declaration payments timely. b. The<br>amount paid on the April 15, 2020, declaration payment is at least |                   |
|       |               | 90% of the amount paid on the April 15, 2020, declaration payment is at least   |                   |
|       |               | c. The amount paid on the June 15, 2020, declaration payment is at  |                   |
|       |               | least 90% of the amount paid on the June 17, 2019, declaration  |                   |
|       |               | payment. Corresponding relief is granted for fiscal year filers. 2.   |                   |
|       |               | The Department shall consider any late filed Act 442 election for the   |                   |
|       |               | 2019 tax year filed on or after April 16, 2020, but before July 16,   |                   |
|       |               | 2020, as filed timely. Corresponding relief is granted for fiscal year  |                   |
|       |               | filers. 3. The Department extends the deadline for a credit transfer  |                   |
|       |               | or for the execution of a binding agreement to transfer such credit   |                   |
|       |               | for 2019 income and franchise returns by 30 days. Corresponding<br>relief is granted for fiscal year filers. The credit transfer must |                   |
|       |               | include any applicable statutorily mandated transfer fee. This fee  |                   |
|       | <u> </u>      | include any applicable statutoring manuated transfer fee. This fee  |                   |

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|       |               | remains due at the time of submissi<br>documentation."<br>LDR COVID-19 Response Webpage<br><i>"COVID-19: Louisiana State Tax Fi</i><br>Due to the COVID-19 public health e<br>Department of Revenue (LDR) has ex<br>dates for several state taxes. The char<br>tax types and links to the relevant Rev<br>LDR will update the information on t<br>Last updated March 27, 2020 | (3/27/20)<br><i>Bing and Payment Extensions</i><br>emergency, the Louisiana<br>extended the filing and payment due<br>t below provides details on eligible<br>venue Information Bulletins. |                   |
|       |               | Тах Туре  | Form   |                   |
|       |               | Excise – Automobile Rental (Feb. 2020)  | R-1329E: Automobile Rental<br>Excise Tax Return  |                   |
|       |               | Excise – Beer (Feb. 2020)   | R-5621: Louisiana State and<br>Parish and Municipal Beer Tax<br>Return   |                   |
|       |               | Excise – Wine (Feb. 2020)   | R-5696L: Louisiana Tax Return<br>for Wines Shipped Direct to<br>Consumers  |                   |
|       |               | Income & Franchise –<br>Corporation*  | CIFT-620: 2019 Corporation<br>Income and 2020 Franchise Tax  |                   |
|       |               | Income – Fiduciary*   | IT-541: 2019 Fiduciary Income<br>Tax Return  |                   |
|       |               |   | IT-540: 2019 Louisiana Resident<br>Income Tax Return   |                   |
|       |               | Income – Individual*  | IT-540B: 2019 Louisiana<br>Nonresident and Part-Year<br>Resident Income Tax Return   |                   |
|       |               |   | R-1035: Louisiana Consumer Use<br>Tax Return   |                   |

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|       |               | Income Developmenting*   | IT-565: 2019 Partnership Return of Income   | April 15, 2020    | July |
|       |               | Income – Partnership*  | R-6922: 2019 Composite<br>Partnership Tax Return  | May 15, 2020      | July |
|       |               | Sales – Direct Marketer (Feb. 2020)  | R-1031E: Direct Marketer Sales<br>Tax Return  | March 20, 2020    | May  |
|       |               | Sales – Ernest N. Morial<br>Convention Center Tour and<br>Service Contractor (Feb. 2020) | R-1030: Ernest N. Morial<br>Convention Center Service<br>Contractor Tax Return/Tour Tax<br>Return   | March 20, 2020    | May  |
|       |               | Sales – General (Feb. 2020)  | R-1029: Louisiana Department of<br>Revenue Sales Tax Return   | March 20, 2020    | May  |
|       |               | Sales – Hotel/Motel (Feb. 2020)  | R-1029HME: Hotel/Motel Sales<br>Tax Return  | March 20, 2020    | May  |
|       |               | Sales – New Orleans Exhibition<br>Hall Authority Food and<br>Beverage (Feb. 2020)        | R-1325: New Orleans Exhibition<br>Hall Authority Additional Hotel<br>Room Occupancy Tax and Food<br>and Beverage Tax Return                             | March 20, 2020    | May  |
|       |               | Sales – Occupancy (Feb. 2020)  | R-1029DSE: Louisiana Stadium<br>and Exhibition District; Ernest N.<br>Morial Exhibition Hall Authority;<br>Hotel/Motel Sales Tax Return                 | March 20, 2020    | May  |
|       |               | Sales – Online Hotel Forums<br>(Feb. 2020)   | R-1029DSO: Online Hotel<br>Forums - Louisiana Stadium and<br>Exhibition District and Ernest N.<br>Morial Exhibition Hall Authority<br>Hotel/Motel Sales | March 20, 2020    | May  |
|       |               |  | R-1029SWO: Online Hotel<br>Forums - Statewide Hotel/Motel<br>Return   | March 20, 2020    | May  |
|       |               | * Fiscal-year filers should refer to t<br>Bulletin for extension details."               | he appropriate Revenue Information  | µ                 |      |

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|       |               | Revenue Information Bulletin No. 20-009 on filing and payment   |                   |
|       |               | extension to July 15 (3/23/20)  |                   |
|       |               | "Income Tax Administrative  |                   |
|       |               | Income and Franchise Tax Return Extensions and Other Matters Related to COVID-19  |                   |
|       |               | On March 11, 2020, Governor John Bel Edwards declared a statewide<br>public health emergency as a result of the imminent threat posed to<br>Louisiana citizens by the outbreak of a respiratory disease caused by a<br>novel coronavirus known commonly as COVID-19. On March 22, 2020,<br>additional measures, including a general stay-at-home order to the<br>public, were enacted. The Department of Revenue ("Department")<br>continues to actively monitor this ongoing situation in concert with the<br>Governor's Office. |                   |
|       |               | The purpose of this guidance is to provide <b>filing and payment</b><br><b>extension relief for income and franchise tax returns and payments</b><br><b>due on April 15 and May 15, 2020</b> , and to share other important<br>information with our stakeholders.   |                   |
|       |               | Income and Franchise Tax Returns and Payments Extensions  |                   |
|       |               | <ul> <li>The following chart sets forth the (pre-guidance) due dates for the 2019 income and franchise tax returns:</li> <li>Income Tax Type - Tax Return Due Date Partnership</li> <li>IT-565 - 2019 - Partnership Return of Income - April 15, 2020</li> <li>R-6922 - 2019 - Composite Partnership Tax Return - May 15, 2020</li> </ul>   |                   |
|       |               | Individual - May 15, 2020   |                   |
|       |               | IT-540 - 2019 LA Resident Income Tax Return - May 15, 2020<br>IT-540B - 2019 LA Nonresident and Part-Year Resident Income Tax<br>Return - May 15, 2020<br>R-1035 - LA Consumer Use Tax Return - May 15, 2020  |                   |
|       |               | Fiduciary<br>IT-541 – 2019 - Fiduciary Income Tax Return - May 15, 2020   |                   |
|       |               | Corporation<br>CIFT-620 – 2019 - Corporation Income and 2020 Franchise Tax - May<br>15, 2020  |                   |

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|       |               | The due date for these returns and any payments due with the<br>returns is extended to July 15, 2020. This is an automatic extension<br>and no extension request is necessary.<br>No penalties or interest will be assessed provided that the return and<br>payment are submitted to the Department by the July 15, 2020,<br>extension date.  |                   |
|       |               | For fiscal year filers with an income tax or franchise tax return and<br>payment due date between March 1 and May 30, 2020, the<br>automatic extension for the return and payment is sixty days from<br>the original due date.  |                   |
|       |               | According to the DOR, estimated taxes are not covered in the relief.<br>The first and second quarterly declaration payments remain due on<br>April 15 and June 15, respectively.  |                   |
|       |               | Additional Extensions   |                   |
|       |               | As provided above, the filing and payment deadline for income and franchise tax returns has been administratively extended to July 15, 2020. If a taxpayer (individual, corporation, fiduciary, or partnership) requires additional time to file the return, an extension request may be submitted on the applicable extension form based on the tax type. The extension period shall run from July 16, 2020, to the general extension date of November 15, 2020 for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns. |                   |
|       |               | However, interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due.   |                   |
|       |               | Department Operations   |                   |
|       |               | As provided by Proclamation No. 33 JBE 2020, all state office buildings, including the Baton Rouge Headquarters Office, are closed to the public. Essential functions of the Department shall continue. All online customer service options remain fully functional; taxpayers and their representatives are encouraged to use these options as set forth in the March 16 News Release.   |                   |
|       |               | Additional Information  |                   |
|       |               | The Department encourages stakeholders to monitor press releases and<br>other information posted on the Governor's Office and Department's  |                   |

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|       |               | websites. Additional extensions and guidance from the Department will   |                   |
|       |               | be published in the form of a Revenue Information Bulletin."  |                   |
|       |               | Devenue Information Bullatin No. 20,000 and News Dalages (Marsh 10  |                   |
|       |               | Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)   |                   |
|       |               |   |                   |
|       |               | "Sales Tax, Excise Tax, Administrative  |                   |
|       |               | Tax Return Extensions and Other Matters Related to COVID-19<br>On March 11, 2020, Governor John Bel Edwards declared a statewide<br>public health emergency as a result of the imminent threat posed to<br>Louisiana citizens by the outbreak of a respiratory disease caused by a<br>novel coronavirus known commonly as COVID-19. The Department of<br>Revenue ("Department") continues to actively monitor this ongoing<br>situation in concert with the Governor's Office.  |                   |
|       |               | The purpose of this guidance is to provide filing and payment extension relief for certain taxes due on March 20, 2020, and to share other important information with our stakeholders.   |                   |
|       |               | February 2020 Sales Tax Return  |                   |
|       |               | The February 2020 sales tax returns and payments1 are due on March 20, 2020. The filing and payment deadline for the February 2020 sales tax period is extended to May 20, 2020. This is an automatic extension and no extension request is necessary.  |                   |
|       |               | The Department will waive delinquency penalties and compromise<br>interest associated with delinquent sales tax remittances as long as<br>the return and payment are received by the extended due date of<br>May 20, 2020.  |                   |
|       |               | Taxpayers cannot utilize the Parish E-File or Sales Tax Online filing<br>systems to take advantage of this filing and payment extension relief.<br>Sales tax returns and payments must be submitted via LaTAP or by<br>paper filing. All electronic filing and payment mandates contained<br>within Title 61 of the Louisiana Administrative Code relative to sales tax<br>are temporarily suspended. No penalties will be assessed for a taxpayer's<br>failure to file a sales tax return electronically or remit sales tax by<br>electronic funds transfer.<br>February 2020 Excise Taxes Returns |                   |
|       |               | The February 2020 excise tax returns and payments for (1) Wine<br>Shipped Direct to Consumers and (2) Louisiana State and Parish and  |                   |

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|       |               | <ul> <li>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.</li> <li>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.</li> </ul>   |                   |
|       |               | Assessments, Audits, and Litigation<br>As provided by Section 5 of Proclamation No. JBE 2020-30, the<br>prescription of <b>all tax assessments issued by the Department</b> pursuant<br>to Part III entitled "Assessment and Collection Procedures" of Chapter<br>18 of Title 47 of the Louisiana Revised <b>Statutes is suspended effective</b><br><b>March 16, 2020. The suspension of prescription of all Department</b><br><b>tax assessments will remain in effect until April 13, 2020.</b> This<br>suspension of prescription is applicable to the time delay for a taxpayer's<br>petition to appeal for redetermination of an assessment with the<br>Louisiana Board of Tax Appeals and for the time delays for appeals in<br>Louisiana courts filed by taxpayers and the Department. |                   |
|       |               | The Department will grant an automatic extension on any<br>outstanding audit or litigation matter, including but not limited to,<br>proposed assessments, protests, requests for information, discovery<br>requests, and continuances. Except for system-generated<br>assessments on self-assessed returns, the Department will take no<br>action in issuing formal assessments on audited accounts until at<br>least April 13, 2020.2<br>Collection Activity   |                   |
|       |               | The Department is temporarily suspending collection activity by<br>distraint and sale on delinquent taxpayer accounts. However,<br>delinquency interest and penalties will continue to accrue in<br>accordance with statute on unpaid balances."<br><u>News Release</u> (3/19/20)<br>"Department of Revenue extends state sales tax deadline due to<br>coronavirus public health emergency  |                   |

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|       |  | Businesses have additional time to file returns due this month for sales<br>and excise taxes collected by the Louisiana Department of Revenue<br>(LDR). The extended deadline is May 20, 2020, for applicable returns<br>and payments that were due Friday, March 20.  |  |
|       |  | The extension applies to sales, beer excise and wine excise tax returns<br>and payments for the February 2020 tax period. By state law, sales and<br>excise tax returns for any monthly tax period are generally due on the<br>20 <sup>th</sup> day of the following month. However, LDR is extending this<br>month's deadline due to the public health emergency caused by the<br>coronavirus pandemic. This is an automatic extension and no extension<br>request is necessary.  |  |
|       |  | LDR will waive penalties and interest for applicable returns and payments received by the extended May 20 deadline.  |  |
|       |  | For more information, including a full list of all taxes eligible for this relief, read <u>Revenue Information Bulletin 20-008.</u> "  |  |
|       |  | New Orleans<br><u>Announcement</u> (3/17/20)<br>Mayor LaToya Cantrell announced that, in response to the COVID-19<br>outbreak, the <b>City of New Orleans is waiving fines, fees, interest and</b>   |  |
|       |  | <b>penalties on sales tax payments due to the City for 60 days</b> . In addition, the City will extend the renewal period for ABOs up to 30 days without penalty.  |  |
| Maine | DOR Tax Alert - <u>Maine Revenue</u><br>Services Announces Tax Relief<br>Updates for COVID-19 Emergency<br>Period (10/20)<br>Governor <u>Press Release</u> (3/26/20)   | DOR Tax Alert - <u>Maine Revenue Services Announces Tax Relief</u><br><u>Updates for COVID-19 Emergency Period</u> (10/20)<br>"Tax Relief for Telework During the COVID-19 Emergency Period<br>In response to the COVID-19 pandemic, Maine and other states<br>declared states of emergency and issued temporary social-distancing<br>measures, work-from-home requirements and policies, and other travel   | Announcement on Operations (3/18/20)<br>"Maine Revenue Services Announces Public<br>Access Limited To Only Accepting Tax<br>Payments<br>Taxpayers may still seek assistance via<br>telephone.  |
|       | (July 15 – extend filing and<br>payment from April 15 to July 15 –<br>waive late fees and interest. This<br>includes any final and estimated<br>Maine income tax payments due by<br>April 15, 2020. Any failure-to-pay<br>penalties and interest will be abated<br>for the period of April 16, 2020,<br>through July 15, 2020. Sales tax | and work-place restrictions. Consequently, during the COVID-19<br>pandemic period, some employees who had been previously working<br>physically present at a site in another state commenced working instead<br>remotely from Maine – also known as telework. This change of location<br>of employee activity has several potential tax ramifications.<br>To minimize disruption and uncertainty regarding these tax impacts for<br>certain employers and employees during the COVID-19 pandemic, MRS<br>announces the following tax relief updates: | AUGUSTA – To prevent the spread of the<br>COVID-19 virus, Maine Revenue Services<br>("MRS"), a part of the Department of<br>Administrative and Financial Services, is<br>announcing it is limiting public access to MRS<br>facilities. This change goes into effect<br>Thursday, March 19, 2020. |
|       | and payroll payments will continue<br>as normal. Maine income tax  |  | This limitation is made with regard to the latest<br>Maine CDC guidelines. MRS' facilities at 51   |

| State | Guidance/Date                         | Guidance Relief Provisions for Coronavirus                              | Other Information                                 |
|-------|---------------------------------------|---|---|
|       | withholding for wages paid in 2020    | • Employer Income Tax Withholding – New Telework in Maine by            | Commerce Drive in Augusta will only be            |
|       | to a Maine resident suddenly          | Maine Residents Maine income tax withholding for wages paid in          | available to the public for purposes of accepting |
|       | working in Maine due to a state's     | 2020 to a Maine resident suddenly working in Maine due to a state's     | tax payments. MRS' facilities at 135              |
|       | COVID-19 state of emergency, will     | COVID-19 state of emergency, will continue to be calculated as if       | Presumpscot Street in Portland continue to be     |
|       | continue to be calculated as if the   | the Maine resident were still working outside the State. See MRS        | closed to the public.                             |
|       | Maine resident were still working     | Rule 803, Section .04(B), available at:                                 | I   |
|       | outside the State. For tax years      | www.maine.gov/revenue/publications/rules.                               | Taxpayers seeking telephone assistance may        |
|       | beginning in 2020, if an estimated    | ······································                                  | still call MRS during normal                      |
|       | income tax payment penalty is due     | • Individual Income Tax –Estimated Income Tax Payments For tax          | telephoneassistance hours from 9:00 a.m. to       |
|       | by a Maine resident taxpayer as a     | years beginning in 2020, if an estimated income tax payment penalty     | 4:00 p.m. All MRS telephone and email contac      |
|       | result of the taxpayer suddenly       | is due by a Maine resident taxpayer as a result of the taxpayer         | information is available at:                      |
|       | working in Maine due to a state's     | suddenly working in Maine due to a state's COVID-19 state of            | www.maine.gov/revenue/contact.html. This          |
|       | COVID-19 state of emergency,          | emergency, Maine Revenue Services (MRS) will abate the penalty          | includes the Taxpayer Service Center at (207)     |
|       | Maine Revenue Services (MRS)          | upon request by the taxpayer.   | 624-9784 and the Property Tax Division at         |
|       | will abate the penalty upon request   | upon request by the taxpayer.   | (207) 6245600.                                    |
|       |                                       | • Individual Income Tax – Final Tax Liability For tax years beginning   | (207) 0245000.                                    |
|       | by the taxpayer. Liability For tax    |   | MRS has not determined a date to resume           |
|       | years beginning in 2020, the Mills    | in 2020, the Mills Administration will introduce legislation in         |   |
|       | Administration will introduce         | January to ensure Maine residents avoid double taxation as a result     | normal building access. At this moment, MRS       |
|       | legislation in January to ensure      | of COVID-19 related telework by allowing the tax credit for income      | does not expect the COVID-19 situation to         |
|       | Maine residents avoid double          | tax paid to other jurisdictions if another jurisdiction is asserting an | significantly impact tax return processing."      |
|       | taxation as a result of COVID-19      | income tax obligation for the same income despite the employee no       |   |
|       | related telework by allowing the tax  | longer physically working in that jurisdiction due to COVID-19.         |   |
|       | credit for income tax paid to other   |   |   |
|       | jurisdictions if another jurisdiction | • Sales Tax Nexus: Registration and Collection Duty Requirements For    |   |
|       | is asserting an income tax obligation | sales occurring in 2020, MRS will not consider the presence of one      |   |
|       | for the same income despite the       | or more employees in this State, who commenced working remotely         |   |
|       | employee no longer physically         | from Maine during the state of emergency and due to the COVID-19        |   |
|       | working in that jurisdiction due to   | pandemic, to constitute substantial physical presence in this State     |   |
|       | COVID-19. For sales occurring in      | for sales and use tax registration and collection duty purposes.        |   |
|       | 2020, MRS will not consider the       |   |   |
|       | presence of one or more employees     | • Corporate Income Tax Nexus For tax years beginning in 2020,           |   |
|       | in this State, who commenced          | MRS will not consider the presence of one or more employees in this     |   |
|       | working remotely from Maine           | State, who commenced working remotely from Maine during the             |   |
|       | during the state of emergency and     | state of emergency and due to the COVID-19 pandemic, to establish,      |   |
|       | due to the COVID-19 pandemic, to      | by itself, corporate income tax nexus.                                  |   |
|       | constitute substantial physical       |   |   |
|       | presence in this State for sales and  | Updated Guidance on Educational Opportunity Tax Credit ("EOTC")         |   |
|       | use tax registration and collection   | • Federal Student Loan Forbearance MRS is in the process of             |   |
|       | duty purposes. For tax years          | submitting to the Secretary of State the official, finalized emergency  |   |
|       | beginning in 2020, MRS will not       | rulemaking for MRS Rule 812, "Credit for Educational Opportunity,"      |   |
|       | consider the presence of one or       | that will allow, for tax years beginning on or after January 1, 2020,   |   |
|       | more employees in this State, who     | student loan payments made by individuals in deferment or forbearance,  |   |
|       | commenced working remotely from       | including those subject to a federal student loan administrative        |   |
|       | Maine during the state of emergency   | forbearance pursuant to the federal Coronavirus Aid, Relief, and        |   |
|       | mane during the state of emergency    | Torocurance pursuant to the rederar Coronavirus Aiu, Rener, and         | 1   |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus  | Other Information |
|-------|--|---|-------------------|
|       | and due to the COVID-19  | Economic Security ("CARES") Act or federal Executive Order, to  |                   |
|       | pandemic, to establish, by itself,                                       | qualify for the EOTC as long as all other eligibility criteria are met.   |                   |
|       | corporate income tax nexus. In   |   |                   |
|       | response to COVID-19 related   | • Work-in-Maine Requirement For tax years beginning in 2020, for  |                   |
|       | corporate tax changes at the federal                                     | Maine people who were employed in Maine prior to, or during, the  |                   |
|       | level, MRS has automatically   | pandemic and who became unemployed as a result of COVID-19 but  |                   |
|       | extended the filing deadline for<br>corporate and franchise taxpayers in | who are still making student loan payments, the Mills Administration<br>will introduce legislation in January to allow them the EOTC.             |                   |
|       | Maine, on extension, from October  | will infroduce registration in fantuary to anow them the EOTC.  |                   |
|       | 15, 2020 to November 16, 2020.)  | Corporate Income Tax: Additional Extension of Time to File  |                   |
|       | 15, 2020 to 100 comber 10, 2020.)  | As previously announced, in response to COVID-19 related  |                   |
|       |  | corporate tax changes at the federal level, MRS has automatically   |                   |
|       |  | extended the filing deadline for corporate and franchise taxpayers in   |                   |
|       |  | Maine, on extension, from October 15, 2020 to November 16, 2020.  |                   |
|       |  | See Maine Tax Alert, Volume 30, Issue 18, October 2020, available at:   |                   |
|       |  | www.maine.gov/revenue/publications/mainetax-alerts." (10/20)  |                   |
|       |  |   |                   |
|       |  | Governor Press Release (3/26/20)  |                   |
|       |  | Governor Mills Extends State Income Tax Payment Deadline to July  |                   |
|       |  | 15, 2020  |                   |
|       |  |   |                   |
|       |  | Governor Janet Mills and Commissioner of the Department of  |                   |
|       |  | Administrative and Financial Services Commissioner Kirsten Figueroa   |                   |
|       |  | announced today that the State will <b>extend the deadline for Maine</b><br><b>income tax payments from April 15, 2020 to July 15, 2020</b> . The |                   |
|       |  | change aligns with the Federal government's recent extension of the   |                   |
|       |  | Federal tax filing deadline to July 15, 2020.   |                   |
|       |  | rederar dax mining dedunite to sury 15, 2020.   |                   |
|       |  | "Aligning Maine's tax filing and payment deadlines with the federal   |                   |
|       |  | government and waiving late fees and interest payments will ease the  |                   |
|       |  | number of things that Maine businesses and taxpayers have to think  |                   |
|       |  | about during this difficult time," said DAFS Commissioner Kirsten   |                   |
| 1     |  | Figueroa.   |                   |
|       |  | The State extended the payment deadline of April 15, 2020, to July  |                   |
|       |  | 15, 2020. This includes any final and estimated Maine income tax  |                   |
|       |  | payments due by April 15, 2020. Any failure-to-pay penalties and  |                   |
|       |  | interest will be abated for the period of April 16, 2020, through July  |                   |
| 1     |  | 15, 2020.   |                   |
| 1     |  |   |                   |
| 1     |  | The extended filing deadline for Maine income tax returns is  |                   |
|       |  | automatically tied to any federal extension. Therefore, the filing deadline   |                   |
| L     |  | of April 15, 2020, for 2019 Maine income tax returns, is automatically  |                   |

| extended to July 15, 2020. This includes For<br>Individual Income Tax Return), Form 1041<br>Return for Estates and Trusts), and Form 1<br>Income Tax Return).Sales tax and payroll payments will continu<br>about Maine income tax, contact Maine Re<br>(207) 626-8475 or visit the MRS website at<br>D on FederalD on FederalTax Alert 07-24 on MD on Federal CARES<br>Maryland Impact of the federal CARES Act<br>Expense Deduction, 2) Limitation of Excess<br>Noncorporate Taxpayers, 3) Net Operating<br>Depreciation In response to the COVID-19<br>Congress passed the Coronavirus Aid, Reli<br>Act, also known as the CARES Act.20)The CARES Act became law on March 27,<br>altered several tax provisions enacted under<br>(TCJA) intended to increase cash flow and  | IME (Maine Income Tax<br>120ME (Maine Corporateue as normal. For questions<br>evenue Services (MRS) at<br>it www.maine.gov/revenue.S Act (7/20/20)S Act (7/20/20)Ct on 1) Business Interest<br>ss Business Losses for<br>g Losses, and 4) QIP Bonus<br>D pandemic, the United States<br>ief, and Economic SecurityMaryland Secretary of State – Governor<br>Executive Order 20-03-30-04 – Authorizing<br>Remote Notarizations (3/30/20)The Comptroller of Maryland agency has set up<br>a dedicated email address —<br>taxpayerrelief@marylandtaxes.gov — to assist<br>businesses with extension-related questions.<br>Business owners can also call the Comptroller's<br>Ombudsman at 410-260-4020.   |
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| 20)The CARES Act became law on March 27,<br>altered several tax provisions enacted under   | , 2020. The Act temporarily<br>er the Tax Cuts and Jobs Act Business owners can also call the Comptroller's<br>Ombudsman at 410-260-4020.  |
| 4-14-20B on The CARES Act became law on March 27, altered several tax provisions enacted under   | , 2020. The Act temporarily Ombudsman at 410-260-4020.   |
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| g (4/14/20) (TCJA) intended to increase cash flow and  | and use the income ter hunder Member 4 Department of Assessment of A   |
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|  | elosed to the public until further hotee. This tax   |
|  | i i marti i  |
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|  | lified business improvements   |
|  | Charter Business Services & Fersonal Floperty  |
|  |  |
|  | Property public counter located at State Center  |
|  | in Baltimore will be closed to the public until  |
|  | lature has enacted decoupling further notice   |
|  | by b   |
|  |  |
|  | hadded is greater than \$5   |
|  | Martin 1D  |
|  | revenue impact is determined ( <u>www.businessexpress.maryland.gov</u> ) to  |
|  |  |
|  |  |
| of Revenue Estimates concluded that each   |  |
|  | on corporations, partnerships, and individu<br>temporary and retroactive reinstatement of<br>carryback provisions for tax years 2018, 20<br>repealed under the TCJA in Internal Rever<br>decreased limitation on business interest ex-<br>in tax years 2019 and 2020 under IRC § 16<br>loss limitations imposed on noncorporate t<br>IRC § 461(1) for tax years 2018, 2019, and<br>provided a technical correction giving qual<br>(QIP) a 15-year recovery period, thereby n<br>100% bonus depreciation under IRC § 168<br>Drder 20-03-<br>Remote<br>0)f State -<br>Drder 20-03-<br>Remote<br>0)As a conformity state, Maryland generally<br>tax laws except where the Maryland Legis<br>legislation. Additionally, Maryland law pro-<br>impact of an IRC amendment for a taxable<br>calendar year in which the amendment is e<br>million, the amendment does not affect the<br>taxable income for that tax year1 ; that is, 1<br>decouples from those federal changes. The<br>by the Bureau of Revenue Estimates in a ra<br>amendment to the IRC2 . In its report date                            |

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|       | MD UI COVID Tax Relief FAQs -  | have an impact of greater than \$5 million in each year affected, 2018,   | documents, and file annual reports and personal   |
|       | (4/6/20)   | 2019 and 2020. However, the Maryland decoupling statute permits   | property tax returns.                             |
|       |  | decoupling only for the purposes of calculating Maryland taxable  |   |
|       | MD COT Press Release on  | income for the year in which the amendment is enacted4. Therefore,  | Please be advised that effective 3/16/2020,       |
|       | Temporary Stop of Processing   | Maryland is automatically decoupled from the CARES Act  | SDAT's Real Property Offices will only accept     |
|       | Paper Returns on April 15 (4/6/20)                                   | provisions affecting tax year 2020, but conforms to CARES Act   | telephone and written appeals. All in-person      |
|       |  | provisions affecting tax years 2018 and 2019.   | real property assessment appeal hearings will be  |
|       | Maryland Comptroller of the  |   | suspended until further notice.                   |
|       | Treasury COVID-19 Frequently   | The Maryland impact of each key provision is discussed below.   | *   |
|       | Asked Questions (FAQs) (4/2/20)                                      |   | Real Property Assessment Appeal Form -            |
|       |  | Business Interest Expense Deduction   | Property tax assessment notices were mailed to    |
|       | Maryland <u>Tax Alert 04-01-20</u> on tax                            | Prior to the CARES Act, Federal law limited the allowed deduction for   | Group 2 property owners on Friday, December       |
|       | filing and payment relief update                                     | business interest expense to the sum of: (1) business interest income for   | 27, 2019. A map of which properties fall into     |
|       | (4/1/20)   | the taxable year; (2) 30% of the adjusted taxable income of the 1 Tax-  | Groups 1, 2, and 3 and their respective years for |
|       |  | General Article (TG) § 10-108(c) of the Annotated Code of Maryland. 2   | reassessment can be viewed <u>here</u> .          |
|       | Maryland Secretary of State –  | TG § 10-108(b) 3 https://www.marylandtaxes.gov/reports/static-  |   |
|       | Governor Executive Order 20-03-                                      | files/revenue/federalimpact/CARES_Act_60_Day_Report_Final_2020.p  | The deadline to file an appeal is February 10,    |
|       | <u>30-04 – Authorizing Remote</u>                                    | df 4 TG § 10-108(a) TTY: Maryland Relay 711 taxpayer for the taxable  | 2020."  |
|       | Notarizations (3/30/20)  | year; and (3) the floor plan financing interest of such a taxpayer for the  | 2020.   |
|       |  | taxable year. IRC § 163(j). Maryland conforms to the federal law on   | MACPA sent letter to Maryland Congressional       |
|       | Prior Tax Alert on filing and  | business interest expense; prior to the enactment of the CARES Act,   | legislators urging Treasury and IRS to            |
|       | payment extension (3/20/20   | no Maryland modification had been required. The CARES Act §   | immediately release details of filing relief.     |
|       | originally, updated 4/1/20)  | 2306 amended IRC § 163 to raise the percentage of adjusted taxable  | (3/14/20)   |
|       |  | income that may be included in the business interest expense deduction<br>from 30% to 50% for all business types, except partnerships5, for             | (5/14/20)   |
|       | News Release on filing and payment                                   | taxable years beginning in 2019 and 20206. Additionally, in the case of   | "I am writing to ask that you contact the         |
|       | for individuals and corps changed to $7/15$ and a share to $2/20/20$ | any taxable year beginning in 2019 and 20206. Additionary, in the case of<br>any taxable year beginning in 2020, a taxpayer may elect to substitute its | Treasury Department and the IRS to urge that      |
|       | 7/15 and sales tax not due $3/20/20$                                 | 2019 taxable income in the calculation of its business interest expense   | they immediately release specific details on      |
|       | (3/20/20)  | deduction7, unless 2019 is a short taxable year8. If a taxpayer amends  | pending tax filing and payment relief.            |
|       | N  | their federal 2018 or 2019 return to increase the business interest   |   |
|       | <u>News Release</u> on payment deadline 7/15 (3/17/20)               | expense deduction, they may also amend their Maryland return  | On March 11, Treasury Secretary Mnuchin and       |
|       | //13 (3/17/20)   | based on the reduced federal adjusted gross income. No decoupling   | President Trump announced that the                |
|       | PRIOR Comptroller of Maryland  | modification for business interest expense is required for amended  | Administration would instruct the IRS to extend   |
|       | News Release/Bulletin (3/11/20)                                      | returns for tax years 2018 or 2019. Any NOL generated in tax years  | the tax filing season for certain individuals and |
|       | News Release/ Bulletin (3/11/20)                                     | 2018 or 2019 may be carried forward to tax year 2020. Maryland is   | businesses affected by the coronavirus.           |
|       | (July 15 – filing and payment  | decoupled from IRC § 163 as amended by the CARES Act § 2306, as   | Following those announcements, the president      |
|       | extension for individuals, corporate,                                | it applies to a tax year beginning in 2020. A decoupling modification   | invoked the Stafford Disaster Relief and          |
|       | pass through entity, and fiduciary                                   | is required to add back to federal taxable income any amount  | Emergency Assistance Act to declare a national    |
|       | taxpayers income taxes – waive                                       | included in the federal business interest expense deduction that  | emergency. An emergency declaration may           |
|       | interest and penalty for late  | exceeds 30% of federal taxable income. This decoupling  | unlock tax filing and late payment relief for     |
|       | payments made by July 15. Fiscal                                     | modification may affect the amount of NOL that may be carried   | individuals and businesses. Extending certain     |
|       | and calendar year filers with tax                                    | forward. NOLs incurred in tax year 2020 may not be carried back.  | filing deadlines along with payment and interest  |
|       | years ending January 1, 2020   |   | relief are critical to alleviate the uncertainty  |
|       |  |   | about this year's tax filing season.              |
|       | through March 31, 2020 are also                                      |   | about uns year s tax ming season.                 |

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

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

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

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

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

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|       | offset the full amount of their         | following tax alert addresses actions taken by the Governor and the        |                   |
|       | nonbusiness income, they may also       | Office of the Comptroller of Maryland due to the unprecedented             |                   |
|       | amend their Maryland return for         | situation caused by the COVID-19 pandemic. This tax alert includes         |                   |
|       | those years. Any excess loss maybe      | updates based on additional guidance issued by the IRS on April 9,         |                   |
|       | carried forward. Maryland is            | 2020. Tax deadline relief has been expanded to additional returns, tax     |                   |
|       | decoupled from IRC § 461(1) as          | payments and claims for refund, and generally applies to all taxpayers     |                   |
|       | amended by the CARES Act § 2304         | that have a filing or payment deadline falling on or after April 1, 2020   |                   |
|       | as it applies to tax year 2020. At the  | and before July 15, 2020. Please note, the information in this Tax Alert   |                   |
|       | Maryland level, noncorporate            | applies only to those tax filings under authority of the Comptroller, as   |                   |
|       | taxpayers' business losses incurred     | described below. Taxpayers may need to consult other state agencies        |                   |
|       | in tax year 2020 may only offset up     | regarding any possible extensions for other tax filings (e.g., personal    |                   |
|       | to \$250,000 (\$500,000 for joint       | property, unemployment insurance).   |                   |
|       | filers) of nonbusiness income. A        | Extension of Time for Income Tax Filing and Income Tax Payments            |                   |
|       | decoupling modification is required     | Due to the COVID-19 pandemic and associated restrictions on activity,      |                   |
|       | to add back to federal taxable          | the federal government extended the deadline for filing 2019 income tax    |                   |
|       | income any deduction of business        | returns and submitting 2019 income tax payments by 90 days, to July 15,    |                   |
|       | loss that exceeds \$250,000             | 2020. Maryland individual, corporate, pass through entity, estate and      |                   |
|       | (\$500,000 for joint filers). This      | fiduciary taxpayers are afforded the same relief at the Maryland level.    |                   |
|       | decoupling modification may affect      | Unlike the federal extension, which included only those taxpayers who      |                   |
|       | the amount of NOL that may be           | owed under a certain amount of tax, the Maryland extension applies to      |                   |
|       | carried forward. NOLs incurred in       | all taxpayers. By law, 2019 tax returns for businesses and individuals     |                   |
|       | tax year 2020 may not be carried        | are due no later than April 15, 20201. Due to the state of emergency, the  |                   |
|       | back. 5 For partnerships, this          | Comptroller finds that good cause exists to extend the time to file an     |                   |
|       | amendment only applies to taxable       | income tax return. The deadline to file a 2019 income tax return is July   |                   |
|       | years beginning in 2020, but 50% of     | 15, 2020. Interest and penalty shall be assessed on any unpaid tax from    |                   |
|       | any excess business interest expense    | July 15, 2020 until the date the tax is paid. Fiscal year filers with tax  |                   |
|       | allocated from a partnership for any    | years ending January 1, 2020 through March 31, 2020 are also eligible      |                   |
|       | taxable year beginning in 2019 shall    | for the July 15, 2020 extension for filing returns and payment. The        |                   |
|       | be treated as business interest that is | payment due date for quarterly estimated tax payments2 for the periods     |                   |
|       | paid or accrued by the partner in the   | ending March 31, 2020 is generally April 15, 2020. Due to the state of     |                   |
|       | partner's first taxable year            | emergency, the due date is extended to July 15, 2020. Additionally, the    |                   |
|       | beginning in 2020 and that is not       | due date for estimated payments for the second quarter of 2020,            |                   |
|       | subject to the partner's § 163(j)       | originally due on June 15, 2020, is extended to July 15, 2020. The         |                   |
|       | limit in 2020. IRC §                    | extension to July 15, 2020 for filing of returns and payment of 2019       |                   |
|       | 163(j)(10)(A)(ii) Maryland              | taxes, as well as estimated tax payments for the first and second quarters |                   |
|       | conforms to this provision as it        | of 2020, is automatic; no filing or request is required to take advantage  |                   |
|       | applies to tax years 2018 and 2019.     | of the extended deadline. Individual taxpayers who are paying by check     |                   |
|       | NOLs incurred in tax years 2018         | or money order should submit their payment, along with Maryland Form       |                   |
|       | and 2019 may be carried back for up     | PV, by July 15, 2020. If no tax is due and you requested a federal         |                   |
|       | to five years. If a taxpayer incurred   | extension, you do not need to file a Form PV, 500E, or take any other      |                   |
|       | a federal NOL in tax year 2018 or       | action to obtain an automatic extension to October 15 for individuals,     |                   |
|       | 2019, and they amend prior year         | and to November 15 for corporations. Please note, the deadline to file a   |                   |
|       | federal returns to carry the NOL        | federal extension is generally April 15. Due to the COVID-19 pandemic,     |                   |
|       | back, they may also amend their         | the deadline to request an extension to file 2019 federal taxes has also   |                   |

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|       | Maryland returns for each year a      | been extended to July 15, 2020. However, the extension due date             |                   |
|       | federal amended return was filed.     | remains October 15, 2020 for individuals, and November 15, 2020 for         |                   |
|       | Please note, the IRS has              | corporations. Effectively, the extension is reduced from the usual six      |                   |
|       | implemented procedures for quick      | months to three months for individuals, and from the usual seven months     |                   |
|       | refunds due to the carryback of       | to four months for corporations. For individuals who request a federal      |                   |
|       | NOLs, but Maryland has no such        | extension by July 15, 2020, the Maryland tax return is due by October       |                   |
|       | procedures; taxpayers must file       | 15, 2020. For corporations who request a federal extension by July 15,      |                   |
|       | amended returns to claim the state    | 2020, the Maryland tax return is due by November 15, 2020. For more         |                   |
|       | refund. Maryland is decoupled from    | information on federal filing deadlines, please consult guidance issued     |                   |
|       | IRC § 172 as amended by the           | by the IRS. The extension for filing of returns and payment of income       |                   |
|       | CARES Act § 2303 as it applies to     | tax owed also extends the st tatute of limitations for filing a claim for   |                   |
|       | tax year 2020. Taxpayers may          | refund of income tax for tax year 2019. Claims for refund from tax year     |                   |
|       | continue to carry forward losses      | 2019 must be filed no later than July 15, 2023. The statute of limitations  |                   |
|       | incurred in tax years beginning after | for filing a claim of refund of income tax for tax year 2016 is also        |                   |
|       | December 31, 2017; they may not       | extended. Typically, a claim for refund must be filed by three years from   |                   |
|       | amend prior year returns to carry     | the due date of the return3. Due to the state of emergency, claims for      |                   |
|       | back current year federal NOLs        | refund from tax year 2016 must be submitted on or before July 15, 2020.     |                   |
|       | incurred in tax year 2020.            | The extension of time for filing returns and payment of tax has been        |                   |
|       | Additionally, any NOLs carried        | extended to apply to estate tax. Typically, an estate tax return must be    |                   |
|       | forward from prior years is limited   | filed by nine months after the date of the death of the decedent. Any       |                   |
|       | to 80% of Maryland taxable income     | estate with a return due date after April 1, 2020 and before July 15, 2020  |                   |
|       | for 2020. The remaining unused        | may file the return on or before July 15, 2020. This extension affects the  |                   |
|       | NOL may be carried forward to tax     | estates of decedents dying between July 1, 2019 and October 14, 2019.       |                   |
|       | year 2021. Because tax year 2020      | Estates that had previously filed a request for extension and whose due     |                   |
|       | NOLs may not be carried back at       | date falls between April 1, 2020 and July 14, 2020 are also affected. No    |                   |
|       | the Maryland level, taxpayers may     | action is required to take advantage of this extension; the extension is    |                   |
|       | deplete a 2020 federal NOL by         | automatic. Because the due date for estates of decedents dying between      |                   |
|       | carrying it back before the federal   | July 1, 2019 and October 14, 2019 is now July 15, 2020, any request for     |                   |
|       | NOL is depleted at the Maryland       | a six-month extension beyond the July 15, 2020 due date to file the         |                   |
|       | level. A decoupling modification is   | estate tax return must be submitted by July 15, 2020. As usual, a request   |                   |
|       | required for each year to which a     | for extension does not extend the time to pay the estate tax due beyond     |                   |
|       | 2020 NOL is carried back at the       | July 15, 2020; the tax must be submitted with the request for extension.    |                   |
|       | federal level, as allowed by the      | Estate tax returns for those estates that file a request for extension by   |                   |
|       | CARES Act. A decoupling               | July 15, 2020 must submit the Maryland estate tax return on or before       |                   |
|       | modification is also required to add  | January 15, 2021.   |                   |
|       | back to tax year 2020 any NOL         | Electronic filing continues to be the most efficient way to file taxes and  |                   |
|       | carryforward that exceeds 80% of      | to request a refund. iFile and bFile, on the Comptroller's website, allow   |                   |
|       | taxable income for the tax year. The  | you to file individual and corporation income tax returns electronically    |                   |
|       | modification is determined using      | for free. Cessation of collection efforts Pursuant to the proclamation of a |                   |
|       | Maryland Form 500DM and               | state of emergency, and a catastrophic health emergency, the Governor       |                   |
|       | instructions. Pro forma federal       | issued an Order, entitled "Extending Certain Licenses, Permits,             |                   |
|       | returns must be completed in order    | Registrations, and Other Governmental Authorizations, and Authorizing       |                   |
|       | to determine the decoupling           | Suspension of Legal Time Requirements," dated March 12, 2020 and            |                   |
|       | modification. Qualified               | amended on March 30, 2020. Pursuant to certain authority granted to the     |                   |

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|       | <b>Improvement Property and Bonus</b>   | Comptroller under the Annotated Code of Maryland and the Governor's  |                   |
|       | <b>Depreciation</b> - Maryland conforms | Executive Order, the Comptroller is suspending the following provisions  |                   |
|       | to the provision that classifies QIP    | of the Annotated Code of Maryland, Tax General Article ("TG") §13-   |                   |
|       | as 15-year property as it applies to    | 601(a), (b); § 13-701(a), (b); and §13-807; §13-811(c),(e) related to the  |                   |
|       | all tax years beginning after           | Comptroller's cessation of collection efforts. This cessation is effective   |                   |
|       | December 31, 2017. QIP placed in        | immediately and shall continue until 30 days after the lifting of the state  |                   |
|       | service in tax years 2018 and           | of emergency by the Governor. Pursuant to this action, the Comptroller's   |                   |
|       | beyond is 15-year property, and         | office will not send out lien warning notices, issue liens, attach bank  |                   |
|       | may be depreciated as such.             | accounts, hold up the renewal of any license including Maryland driver's   |                   |
|       | Because Maryland has legislatively      | licenses, or offset vendor payments for Maryland taxes. Taxpayers  |                   |
|       | decoupled from federal bonus            | receiving notices from the Comptroller's Office during the current   |                   |
|       | depreciation, non-manufacturers         | COVID-19 crisis should contact the email address on the notice for   |                   |
|       | may not take bonus depreciation on      | additional information. Further, taxpayers who are currently on a  |                   |
|       | QIP at the Maryland level, even         | payment plan for delinquent business and/or income taxes and are   |                   |
|       | though the property qualifies for       | unable to make those payments due to the COVID-19 crisis should  |                   |
|       | federal bonus depreciation.             | contact this office at the following to discuss delaying payments:   |                   |
|       |   | Business taxpayers: cdcollectionbizz@marylandtaxes.gov Individual  |                   |
|       |   | income tax taxpayer: COVID19@marylandtaxes.gov To allow this   |                   |
|       |   | Office to respond quickly to requests for delaying payments,   |                   |
|       |   | Comptroller Franchot suggests that the following information is  |                   |
|       |   | provided: Individual Taxpayers: name, address, daytime phone number  |                   |
|       |   | and the last four digits of the taxpayer's social security number; Business  |                   |
|       |   | Taxpayers: business name, contact name, daytime telephone number,  |                   |
|       |   | central registration number (CR) or federal identification number  |                   |
|       |   | (FEIN). Extensions for Other Business Taxes Electronic filing remains  |                   |
|       |   | the most efficient way to file Maryland business tax returns. bFile  |                   |
|       |   | allows you to file many business tax returns online for free. Sale and use   |                   |
|       |   | tax Generally, sales and use tax returns are due on or before the 20th day of the month that follows the month in which a vendor made a retail |                   |
|       |   | sale4. The payment of sales and use tax must accompany the return5.  |                   |
|       |   | The Comptroller may extend the time to file a sales and use tax return   |                   |
|       |   | for reasonable cause6. The Comptroller is extending the time to file   |                   |
|       |   | sales and use tax returns for sales taking place in February, March, April,  |                   |
|       |   | and May of 2020 to July 15, 2020. Sales and use tax returns, and their   |                   |
|       |   | accompanying payments, may be submitted by July 15, 2020 without   |                   |
|       |   | incurring interest or penalties. Do not combine separate reporting   |                   |
|       |   | periods into a single return. Instead, please file the separate returns  |                   |
|       |   | reflecting the sales and the tax collected for each filing period as if they   |                   |
|       |   | had been filed according to their original due dates. Withholding  |                   |
|       |   | Generally, every employer must withhold estimated income tax from  |                   |
|       |   | employees' wages and submit estimated payments to the Comptroller7.  |                   |
|       |   | The Comptroller is extending the time to make withholding payments to  |                   |
|       |   | July 15, 2020. Any withholding payments due for periods including  |                   |
|       |   | February, March, April and May, 2020, may be submitted by July 15,   |                   |

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|       |               | 2020 without incurring interest or penalties. Do not combine                 |                   |
|       |               | withholding for separate reporting periods into a single return. Instead,    |                   |
|       |               | please file the separate returns reflecting the tax withheld for each filing |                   |
|       |               | period as if they had been filed according to their original due dates. For  |                   |
|       |               | information on employer withholding requirements for teleworking             |                   |
|       |               | employees, please see Tax Alert 4-14-20B EMPLOYER                            |                   |
|       |               | WITHHOLDING REQUIREMENTS FOR TELEWORKING                                     |                   |
|       |               | EMPLOYEES DURING THE COVID-19 EMERGENCY. Admissions                          |                   |
|       |               | and amusement tax The due date for returns and payments of admissions        |                   |
|       |               | and amusement tax is usually the 10th day of the month that follows the      |                   |
|       |               | month in which the person has gross receipts subject to the admission        |                   |
|       |               | and amusement tax, and for other periods that the Comptroller specifies      |                   |
|       |               | by regulation8. The payment must accompany the return9. The                  |                   |
|       |               | Comptroller is authorized to abate interest and late charges for cause       |                   |
|       |               | shown. Abatements may be made by the Comptroller without a request           |                   |
|       |               | if qualification can be determined on an automated basis10. The              |                   |
|       |               | Comptroller is extending the due date for admissions and amusements          |                   |
|       |               | tax returns to July 15, 2020. Admissions and amusements returns and          |                   |
|       |               | payments for gross receipts from February, March, April, May and June,       |                   |
|       |               | 2020 may be submitted by July 15, 2020 without incurring interest or         |                   |
|       |               | penalties. Do not combine admissions and amusement tax for separate          |                   |
|       |               | reporting periods into a single return. Instead, please file the separate    |                   |
|       |               | returns reflecting the admissions and amusement tax collected for each       |                   |
|       |               | filing period as if they had been filed according to their original due      |                   |
|       |               | dates.   |                   |
|       |               | The Comptroller is extending the due date for beer tax payment to            |                   |
|       |               | July 15, 2020. Beer tax payments may be submitted by July 15, 2020           |                   |
|       |               | without incurring interest or penalties.                                     |                   |
|       |               | The Comptroller is extending the due date for tobacco tax returns and        |                   |
|       |               | payments to July 15, 2020. Manufacturers' returns for activity from          |                   |
|       |               | February, March, April and May, 2020 may be submitted by July 15,            |                   |
|       |               | 2020 without incurring interest or penalties The Comptroller is              |                   |
|       |               | extending the due date for cigarette and other tobacco products              |                   |
|       |               | wholesalers' returns and payments to July 15, 2020. Returns and              |                   |
|       |               | payments for products to which wholesalers took possession in                |                   |
|       |               | February, March, April, and May, 2020, may be submitted by July 15,          |                   |
|       |               | 2020 without incurring interest or penalties The Comptroller is              |                   |
|       |               | extending the due date for returns and payments for licensed retailers       |                   |
|       |               | and tobacconists to July 15, 2020. Returns and payments may be               |                   |
|       |               | submitted by July 15, 2020 without incurring interest or penalties The       |                   |
|       |               | Comptroller is extending the due date for motor carrier and motor fuel       |                   |
|       |               | tax returns and payments to July 15, 2020. Motor carrier and motor fuel      |                   |
|       |               | tax returns and payments otherwise due in March, April, May, or June,        |                   |
|       |               | 2020, may be submitted no later than July 15, 2020, without incurring        |                   |

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|       |               | interest or penalties23 The Comptroller is extending the due date for  |                   |
|       |               | Bay restoration fees to July 15, 2020. Bay restoration fees due on April   |                   |
|       |               | 20th for the period January - March 2020 may be paid no later than July  |                   |
|       |               | 15, 2020 without incurring interest or penalties The deadline to report  |                   |
|       |               | and pay unclaimed property for insurance companies for calendar year   |                   |
|       |               | 2019 is extended to July 31, 2020. Companies should continue to report   |                   |
|       |               | the unclaimed property amounts and make payment at the same time.  |                   |
|       |               | MD COT Tax Alert 04-14-20B on Employer Withholding (4/14/20)   |                   |
|       |               | Update from Federation of Tax Administrators (4/14/20)   |                   |
|       |               | "The state of Maryland has extended the due date for filing June   |                   |
|       |               | 15 <sup>th</sup> estimated tax payment to July 15 <sup>th</sup> ."   |                   |
|       |               | I  |                   |
|       |               | MD Comptroller of the Treasury Information on New Filing Deadlines   |                   |
|       |               | (4/9/20)   |                   |
|       |               |  |                   |
|       |               | Maryland Comptroller of the Treasury Tax Alert 04-20 – temporary   |                   |
|       |               | acceptance of digital signatures (4/9/20)  |                   |
|       |               | "04 20 Temperary Assentance of Digital Signatures Effective  |                   |
|       |               | "04-20 Temporary Acceptance of Digital Signatures Effective<br>immediately, the Comptroller of Maryland will follow Internal Revenue   |                   |
|       |               | Service ("IRS") guidance regarding digital signatures for limited  |                   |
|       |               | documents. To assist taxpayers and the tax practitioner community  |                   |
|       |               | during the current state of emergency, <b>the Comptroller's office will</b>  |                   |
|       |               | temporarily accept images of signatures (scanned and   |                   |
|       |               | photographed) and digital signatures on certain documents. The   |                   |
|       |               | scope is limited to the determination and collection of liabilities. As  |                   |
|       |               | part of this initiative, the limited documents include extensions of   |                   |
|       |               | statute of limitations on assessment or collection, waivers of   |                   |
|       |               | statutory notices of deficiency and consents to assessment, or   |                   |
|       |               | agreements to specific tax matters or tax liabilities (closing or  |                   |
|       |               | settlement agreements). In addition, the Comptroller's office will   |                   |
|       |               | allow Comptroller employees to send and accept documents via   |                   |
|       |               | secure email. Any taxpayer can request that a secure email be sent   |                   |
|       |               | by a Comptroller employee. Alternatively, the Comptroller will   |                   |
|       |               | accept password protected attachments using certain programs. In   |                   |
|       |               | order to send a document with the digital signature, the taxpayer or   |                   |
|       |               | representative must include a statement, either in the form of an attached cover letter or within the body of the email, saying to the |                   |
|       |               | effect: "The attached [name of document] includes [name of   |                   |
|       |               | taxpayer]'s valid signature and the taxpayer intends to transmit the   |                   |
|       |               | attached document to the Comptroller of Maryland."1 The choice to  |                   |
| L     | L             | anachea abeament to the Comptroner of Maryland, 1 1nd choice to  |                   |

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|       |               | transmit documents electronically is solely that of the taxpayer. The       |                   |
|       |               | Comptroller's office continues to review standards for electronic           |                   |
|       |               | signatures on other documents in order to reduce the burden on              |                   |
|       |               | taxpayers and tax professionals during this time.                           |                   |
|       |               | 1 To the extent the document is one   |                   |
|       |               | subject to the requirements of Tax General § 1-203, the requirements of     |                   |
|       |               | § 1203 must continue to be adhered to." (4/9/20)                            |                   |
|       |               |   |                   |
|       |               | Maryland State Department of Assessments and Taxation website               |                   |
|       |               | (4/7/20):   |                   |
|       |               | "The Maryland Department of Assessments and Taxation announced              |                   |
|       |               | that various deadlines have been extended as part of the Hogan              |                   |
|       |               | administration's response to COVID-19:                                      |                   |
|       |               | • The May 15, 2020 deadline for all owners of income producing real         |                   |
|       |               | property to submit Income and Expense Questionnaires under Tax-             |                   |
|       |               | Property Article § 8-105 will be <b>extended to July 15, 2020.</b>          |                   |
|       |               | <ul> <li>The deadline to submit 2020 Annual Reports and Personal</li> </ul> |                   |
|       |               | Property Tax Returns for businesses will be automatically                   |                   |
|       |               | extended to July 15, 2020.  |                   |
|       |               | • April 15 Franchise Tax Return and April 15 franchise tax                  |                   |
|       |               | payment due dates will be extended to 30 days after the state of            |                   |
|       |               | emergency is rescinded.   |                   |
|       |               | • Expiration dates for trade names and name reservations, as well           |                   |
|       |               | as entity forfeiture dates will also be extended to 30 days after the       |                   |
|       |               | state of emergency is rescinded." (4/7/20)                                  |                   |
|       |               |   |                   |
|       |               | Maryland Secretary of State – Governor Executive Order 20-03-30-04 –        |                   |
|       |               | Authorizing Remote Notarizations (3/30/20)                                  |                   |
|       |               | Der a member $(4/6/20)$   |                   |
|       |               | Per a member (4/6/20):  |                   |
|       |               | Maryland's SDAT has extended the April 15 due date for filing Personal      |                   |
|       |               | Property Tax returns to July 15.  |                   |
|       |               |   |                   |
|       |               | Maryland's annual Real Property Tax payments are generally due              |                   |
|       |               | September 30. There is no notice of any change yet." $(4/6/20)$             |                   |
|       |               |   |                   |
|       |               | The following update was sent to us by the Director of Contributions,       |                   |
|       |               | MD Division of Unemployment Insurance:                                      |                   |
|       |               | "While the 1st quarter contribution and wage reports for UI will be due     |                   |
|       |               | on April 30, 2020, we will consider tax payments for the 1st quarter        |                   |
|       |               | to be received timely if received by June 1, 2020. We wanted to give        |                   |
|       |               | some relief to employers that have been hit hard by the COVID-19            |                   |

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|       |               | pandemic. Information will continue to be updated on our UI webpage   |                   |
|       |               | at:<br>Morriland Department of Labor?   |                   |
|       |               | Maryland Department of Labor"   |                   |
|       |               | <b>COVID-19 Unemployment Insurance Information</b>  |                   |
|       |               | MD COT Press Release on Temporary Stop of Processing Paper Returns<br>on April 15 (4/6/20)  |                   |
|       |               | "Processing of Paper Income Tax Returns to Temporarily Stop on April<br>15 Due to COVID-19  |                   |
|       |               | Processing of Paper Income Tax Returns to Temporarily Stop on<br>April 15 Due to COVID-19   |                   |
|       |               | Taxpayers seeking refunds urged to file immediately as agency<br>continues processing electronic returns  |                   |
|       |               | ANNAPOLIS, Md. (April 6, 2020) - Comptroller Peter Franchot today   |                   |
|       |               | urged Maryland taxpayers seeking refunds to file electronically as soon<br>as possible and announced that <b>the agency will temporarily stop</b>   |                   |
|       |               | processing paper tax returns on April 15, in an effort to keep essential  |                   |
|       |               | employees safe amid the spread of COVID-19.   |                   |
|       |               | For those taxpayers who must file paper returns and are<br>anticipating a refund, Comptroller Franchot encourages them to do<br>so by April 10, 2020, to ensure they will be processed before the<br>April 15 temporary suspension. Once again, all taxpayers have until<br>July 15 to file and pay their income taxes. |                   |
|       |               | The agency will continue to monitor the situation closely and could alter the schedule if necessary. $(4/6/20)$   |                   |
|       |               | MD UI COVID Tax Relief FAQs – (4/6/20)  |                   |
|       |               | http://www.labor.maryland.gov/employment/unemployment.shtml   |                   |
|       |               | Maryland Comptroller of the Treasury COVID-19 Frequently Asked<br>Questions (FAQs) (4/2/20)   |                   |
|       |               | "Comptroller of Maryland COVID-19 Tax Relief Frequently Asked Questions April 2, 2020   |                   |
|       |               | On March 5, 2020, Governor Lawrence J. Hogan, Jr. proclaimed a state  |                   |
|       |               | of emergency and a catastrophic health emergency related to COVID-19.   |                   |
|       |               | Pursuant to certain authority granted to the Comptroller under the<br>Annotated Code of Maryland and the Governor's Executive Order of  |                   |
|       |               | March 12, 2020, the Office of the Comptroller announced the extension   |                   |
| L     |               | of certain Maryland tax filing and payment deadlines in response to the   |                   |

|  |   | Other Information |
|--|---|-------------------|
|  | ongoing COVID-19 emergency. Below are answers to frequently asked   |                   |
|  | questions related to the relief granted by the Comptroller's Office.  |                   |
|  | These questions and answers are intended to address common questions  |                   |
|  | received by this office about Maryland tax filing and payment deadlines,  |                   |
|  | collection efforts, and services being offered and may be updated   |                   |
|  | periodically to include new questions and answers, or if circumstances  |                   |
|  | change. Please visit www.irs.gov for information on changes to federal  |                   |
|  | filing payments and deadlines.  |                   |
|  | Filing and Payment Deadlines  |                   |
|  | Q1. What Maryland taxes and fees are included in the relief being   |                   |
|  | offered by the Comptroller's Office? A1. Extensions of time to file and   |                   |
|  | pay have been granted for both individuals and businesses with returns  |                   |
|  | and payments due in March, April, and May of 2020. The extensions   |                   |
|  | apply to specific returns and payments due for income tax (individual,  |                   |
|  | corporation, pass-through entity, and fiduciary), sales and use tax,  |                   |
|  | employer withholding tax, admissions and amusement tax, alcohol tax,  |                   |
|  | tobacco tax, motor fuel tax, motor carrier tax, Bay Restoration Fee, and  |                   |
|  | Unclaimed Property reporting for insurance companies.   |                   |
|  | NOTE: The relief being offered regarding taxes due is only a  |                   |
|  | postponement of the payment of those taxes without the additional   |                   |
|  | imposition of a penalty or interest during the deferment period. It is  |                   |
|  | NOT an extinguishment or cancellation of that tax debt. Q2. Do I have   |                   |
|  | to be sick, or quarantined, or have any other impact from COVID-19 to   |                   |
|  | qualify for filing or payment relief? A2. No, you do not have to be sick,   |                   |
|  | or quarantined, or have any other impact from COVID-19 to qualify for   |                   |
|  | relief. You only need to have a return or payment due to the  |                   |
|  | Comptroller of Maryland in March, April, or May of 2020 as detailed on<br>the table listed in Answer 3 below. Q3. What are the extended due dates |                   |
|  |   |                   |
|  | for filing returns and making payments under this relief? A3. Please see<br>the table below for a detailed listing of filings and payments with   |                   |
|  | extended due dates. Description Original Extended Due Date Due  |                   |
|  | Date Income Taxes 2019 Personal Income Tax Return and Payment   |                   |
|  | 4/15/2020 7/15/2020 2019 Corporation Income Tax Return and Payment  |                   |
|  | 4/15/2020 $7/15/2020$ 2019 Corporation income Tax Return and Tayment $4/15/2020$ $7/15/2020$ 2019 Pass-through Entity Income Tax Return and       |                   |
|  | Payment 4/15/2020 7/15/2020 2019 Fiduciary Income Tax Return and  |                   |
|  | Payment 4/15/2020 7/15/2020 2019 Fiduciary income tax Return and<br>Payment 4/15/2020 7/15/2020 2019 Fiscal year income tax filers with           |                   |
|  | tax years ending between January 1, 2020 and March 31, 2020 15th day  |                   |
|  | of 4th month after the end of the tax year 7/15/2020 Quarterly estimated  |                   |
|  | income tax payments – first quarter (January 1March 31) 4/15/2020   |                   |
|  | 7/15/2020 Deadline to claim a 2019 refund of income taxes $4/15/2023$   |                   |
|  | 7/15/2023 Deadline to claim a 2016 refund of income taxes $4/15/2020$   |                   |
|  | 4/15/2020 (no extension) Deadline for individuals to file a federal   |                   |
|  | extension request which automatically grants a Maryland extension to  |                   |
|  | October 15, 2020 4/15/2020 7/15/2020 Deadline for corporations to file  |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus                                | Other Information |
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|       |               | a federal extension request which automatically grants a Maryland         |                   |
|       |               | extension to November 15, 2020 4/15/2020 7/15/2020                        |                   |
|       |               | Other Business Taxes February 2020, March 2020, and April 2020 Sales      |                   |
|       |               | and Use Tax Returns and Payments  |                   |
|       |               | 20th day of the month following the month in which a sale was made        |                   |
|       |               | 6/1/2020  |                   |
|       |               | February 2020, March 2020, and April 2020 Employer Withholding Tax        |                   |
|       |               | Returns and Payments  |                   |
|       |               | Various dates depending on number of employees                            |                   |
|       |               | 6/1/2020  |                   |
|       |               | February 2020, March 2020, and April 2020 Admissions and                  |                   |
|       |               | Amusement Tax Returns and Payments  |                   |
|       |               | 10th day of the month following the month in which a person has gross     |                   |
|       |               | receipts subject to the tax   |                   |
|       |               | 6/1/2020  |                   |
|       |               | February 2020, March 2020, and April 2020 Alcoholic Beverage Tax          |                   |
|       |               | Return and Payment  |                   |
|       |               | Various, depending on license type  |                   |
|       |               | 6/1/2020  |                   |
|       |               | January – March 2020 Quarterly Bay Restoration Fee Return and             |                   |
|       |               | Payment   |                   |
|       |               | 4/20/2020 6/1/2020  |                   |
|       |               | February 2020, March 2020, and April 2020 Tobacco Tax Return and          |                   |
|       |               | Payment - Manufacturers   |                   |
|       |               | 15th day of the month reporting the previous month's activity             |                   |
|       |               | 6/1/2020  |                   |
|       |               | January – March 2020 Quarterly Motor Carrier (IFTA) Return and            |                   |
|       |               | Payment   |                   |
|       |               | 4/30/2020 6/1/2020  |                   |
|       |               | TTY: Maryland Relay 711   |                   |
|       |               | February 2020, March 2020, and April 2020 Motor Fuel Tax Return and       |                   |
|       |               | Payment   |                   |
|       |               | Last day of the month following the month is which there is a sale or use |                   |
|       |               | of motor fuel   |                   |
|       |               | 6/1/2020  |                   |
|       |               | 2019 Unclaimed Property Reporting for Insurance Companies 4/30/2020       |                   |
|       |               | 7/31/2020   |                   |
|       |               | Q4. Is Maryland offering any relief to fiscal year income tax filers with |                   |
|       |               | due dates other than April 15, 2020? A4. Yes. Fiscal year filers with     |                   |
|       |               | tax years ending January 1, 2020 through March 31, 2020 are also          |                   |
|       |               | eligible for the July 15, 2020 extension for filing returns and payment.  |                   |
|       |               | Q5. Do I have to do anything to request the extended due dates? A5.       |                   |
|       |               | No. The due dates listed above in Answer 3 are automatic extensions.      |                   |

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|       |               | You do not need to file any special request to take advantage of these   |                   |
|       |               | extension dates. Q6. Maryland has extended the due date to file the first  |                   |
|       |               | quarterly estimated income tax payment to July 15, 2020. What about  |                   |
|       |               | the second quarter estimated payments due on June 15, 2020? Have they  |                   |
|       |               | been postponed as well? A6. No, second quarter 2020 estimated  |                   |
|       |               | income tax payments are still due on June 15, 2020. First quarter 2020   |                   |
|       |               | estimated income tax payments are postponed from April 15 to July 15,  |                   |
|       |               | 2020. The Comptroller will continue to monitor the IRS's guidance on   |                   |
|       |               | this matter and will update these answers if there is any change. Q7.  |                   |
|       |               | Does the relief apply to the filing of Maryland estate tax returns or the  |                   |
|       |               | payment of estate tax? A7. No. The extension for filing returns and  |                   |
|       |               | payment of tax does not affect the due dates for the filing of estate tax  |                   |
|       |               | returns or payment of estate tax. Q8. I haven't filed my 2019 income tax   |                   |
|       |               | return that would have been due on April 15 yet, but I expect to file it by  |                   |
|       |               | July 15. What do I need to do?   |                   |
|       |               | A8. Nothing, except file and pay any tax due with your return by July  |                   |
|       |               | 15. You don't need to file any additional forms or call the Comptroller  |                   |
|       |               | to qualify for this automatic Maryland tax filing and payment relief. If   |                   |
|       |               | you expect a refund, you are encouraged to file your return as soon as   |                   |
|       |               | you can so that you can receive your refund. Filing electronically with  |                   |
|       |               | direct deposit is the quickest way to get refunds. If you need more time   |                   |
|       |               | beyond July 15 to file your return, request an automatic federal   |                   |
|       |               | extension of time to file, and you will automatically be granted a   |                   |
|       |               | Maryland extension of time to file. See Answer 9 for additional  |                   |
|       |               | information on tax filing extensions. Q9. What if I am unable to file my   |                   |
|       |               | 2019 income tax return that would have been due on April 15 by July 15,  |                   |
|       |               | 2020? A9. If no tax is due and you requested a federal extension, you do   |                   |
|       |               | not need to file a Form PV, 500E, or take any other action to obtain an  |                   |
|       |               | automatic extension to October 15 for individuals, and to November 15  |                   |
|       |               | for corporations. Please note, the deadline to file a federal extension is   |                   |
|       |               | generally April 15. Due to the COVID-19 pandemic, the deadline to  |                   |
|       |               | request an extension to file 2019 federal taxes has also been extended to<br>July 15, 2020. However, the extension due data remains October 15 |                   |
|       |               | July 15, 2020. However, the extension due date remains October 15,   |                   |
|       |               | 2020 for individuals, and November 15, 2020 for corporations. For individuals who request a federal extension by July 15, 2020, the            |                   |
|       |               | individuals who request a federal extension by July 15, 2020, the<br>Maryland tax return is due by October 15, 2020. For corporations who      |                   |
|       |               | request a federal extension by July 15, 2020, the Maryland tax return is   |                   |
|       |               | due by November 15, 2020. For more information on federal filing   |                   |
|       |               | deadlines, please consult guidance issued by the IRS. Q10. Is the  |                   |
|       |               | Comptroller's relief available to non-residents required to file Maryland  |                   |
|       |               | returns? A10. Yes, the extension of time to file and pay extends to both   |                   |
|       |               | residents and non-residents who are required to file Maryland returns.   |                   |
|       |               | Q11. The IRS has imposed certain income limitations on federal income  |                   |
|       |               | tax relief related to COVID19. Do those income limitations apply to  |                   |
| L     | _L            | i un tener telacu to CO (1017). Do ulose income initiations apply to   |                   |

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|       |               | Maryland COVID-19 tax relief? A11. No. There are no income  |                   |
|       |               | limitations for the tax relief being offered by the Comptroller. Q12. I   |                   |
|       |               | have an electronic payment scheduled for April 15, 2020. Will the   |                   |
|       |               | Comptroller automatically change the date of my payment to July 15,   |                   |
|       |               | 2020? A12. No. The Comptroller will only change the date of a   |                   |
|       |               | scheduled payment if specifically instructed by the taxpayer to do so.  |                   |
|       |               | Q13. If an individual or business already previously submitted an   |                   |
|       |               | extension of time to file a 2019 income tax return, will the extension  |                   |
|       |               | request be affected? A13. No. The Comptroller will honor any  |                   |
|       |               | previously filed extension requests without any further action required   |                   |
|       |               | by the taxpayer. The extension dates remain unchanged. Individuals  |                   |
|       |               | who filed a federal or Maryland extension request have until October 15,  |                   |
|       |               | 2020 to file an income tax return. Corporations that filed a federal or   |                   |
|       |               | Maryland extension request have until November 15, 2020 to file an  |                   |
|       |               | income tax return. Q14. Will the Comptroller mail quarterly Bay   |                   |
|       |               | Restoration Fee returns to taxpayers as usual? A14. Yes, the  |                   |
|       |               | Comptroller will send taxpayers subject to the Bay Restoration Fee their  |                   |
|       |               | quarterly returns after the end of the first quarter. However, the due date   |                   |
|       |               | for the return and payment have been extended to June 1, 2020. Q15.   |                   |
|       |               | Will the Comptroller mail Admissions and Amusement tax returns to   |                   |
|       |               | taxpayers as usual? A15. Yes, the Comptroller will send taxpayers   |                   |
|       |               | subject to the Admissions and Amusement tax their monthly or quarterly  |                   |
|       |               | returns as scheduled. However, the due date for the returns and   |                   |
|       |               | payments otherwise due in March, April, and May have been extended  |                   |
|       |               | to June 1, 2020. Q16. Is the Comptroller's office still processing returns  |                   |
|       |               | and refund requests? A16. Yes. The Comptroller's office continues to  |                   |
|       |               | process returns and refund requests. Electronic filing continues to be the  |                   |
|       |               | most efficient way to file taxes and request a refund. iFile and bFile, on  |                   |
|       |               | the Comptroller's website, allow you to file individual and corporation   |                   |
|       |               | income tax returns electronically for free. If you choose to file your  |                   |
|       |               | request for refund via paper return, please note that processing may be   |                   |
|       |               | delayed due to staffing limitations during the COVID-19 emergency.<br>Q17. I am required to file my business taxes on a monthly basis. When |                   |
|       |               | I file my business tax returns (e.g. sales and use tax, withholding,  |                   |
|       |               | admissions and amusement tax, alcohol tax) on June 1, 2020 must I file  |                   |
|       |               | separate returns for March, April, and May 2020, or can I file one  |                   |
|       |               | consolidated return? A17. You must file separate returns for business   |                   |
|       |               | taxes due in March, April, and May of 2020. Q18. Is there an extension  |                   |
|       |               | for insurance companies to file the 2019 unclaimed property report and  |                   |
|       |               | payment?  |                   |
|       |               | A18. Yes. The deadline to report and pay unclaimed property for   |                   |
|       |               | insurance companies for calendar year 2019 is extended to July 31,  |                   |
|       |               | 2020. Insurance companies should continue to report the unclaimed   |                   |
|       |               | property amounts and make payment at the same time. Q19. I have a tax   |                   |
|       | <u> </u>      | property amounts and make payment at the same time. Q17. I have a tax   | 1                 |

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|       |               | question. Can I still get help from the Comptroller's office? A19. Yes.    |                   |
|       |               | While our branch offices and call centers are temporarily closed during    |                   |
|       |               | the COVID-19 emergency, taxpayer assistance is still available by email.   |                   |
|       |               | You can send your tax questions to taxhelp@marylandtaxes.gov. Q20.         |                   |
|       |               | Are extensions being offered for other Maryland taxes, such as personal    |                   |
|       |               | property tax or unemployment insurance? A20. The extensions discussed      |                   |
|       |               | in this FAQ document only apply to taxes administered by the               |                   |
|       |               | Comptroller of Maryland. You may need to consult other state agencies      |                   |
|       |               | regarding any possible extensions for other tax filings, such as personal  |                   |
|       |               | property tax or unemployment insurance. A list of websites for other       |                   |
|       |               | Maryland agencies can be found at www.maryland.gov.                        |                   |
|       |               | Cessation of Collection Efforts Q21. I owe taxes to the State of           |                   |
|       |               | Maryland. What is the impact of the COVID-19 emergency on                  |                   |
|       |               | collection actions by the Comptroller? A21. The Comptroller's office       |                   |
|       |               | will not send out lien warning notices, issue liens, attach bank accounts, |                   |
|       |               | hold up the renewal of any license including Maryland driver's licenses,   |                   |
|       |               | or offset vendor payments for taxes administered by the Comptroller's      |                   |
|       |               | office. Taxpayers receiving notices from the Comptroller's Office during   |                   |
|       |               | the current COVID-19 emergency should contact the email address on         |                   |
|       |               | the notice for additional information. Q22. I am currently on a payment    |                   |
|       |               | plan for delinquent business and/or individual taxes. Due to the           |                   |
|       |               | COVID-19 emergency, I can't make my regularly scheduled payments.          |                   |
|       |               | What should I do? A22. Taxpayers who are currently on a payment plan       |                   |
|       |               | for delinquent business and/or income taxes and are unable to make         |                   |
|       |               | those payments due to the COVID-19 emergency should contact this           |                   |
|       |               | office at the following to discuss delaying payments: • Business           |                   |
|       |               | taxpayers: cdcollectionbizz@marylandtaxes.gov • Individual income tax      |                   |
|       |               | taxpayer: <u>COVID19@marylandtaxes.gov</u>                                 |                   |
|       |               | To allow this Office to respond quickly to requests for delaying           |                   |
|       |               | payments, Comptroller Franchot suggests that the following information     |                   |
|       |               | is provided: • Individual Taxpayers: name, address, daytime phone          |                   |
|       |               | number and the last four digits of the taxpayer's social security number;  |                   |
|       |               | Business Taxpayers: business name, contact name, daytime telephone         |                   |
|       |               | number, central registration number (CR) or federal identification         |                   |
|       |               | number (FEIN)." (4/2/20)   |                   |
|       |               |  |                   |
|       |               | Maryland Comptroller of the Treasury Tax Alert 04-01-20 (4/1/20)           |                   |
|       |               |  |                   |
|       |               | "04-01-20 THIS ALERT SUPERSEDES PREVIOUS ALERT ISSUED                      |                   |
|       |               | 3-20. IMPACT OF COVID-19 ON MARYLAND TAX FILING On                         |                   |
|       |               | March 5, 2020, Governor Lawrence J. Hogan, Jr. proclaimed a state of       |                   |
|       |               | emergency and a catastrophic health emergency related to COVID-19.         |                   |
|       |               | The following tax alert addresses actions taken by the Governor and the    |                   |
| L     |               | Office of the Comptroller of Maryland due to the unprecedented             |                   |

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|       |               | situation caused by the COVID-19 pandemic. Please note, the  |                   |
|       |               | information in this Tax Alert applies only to those tax filings under  |                   |
|       |               | authority of Comptroller, as described below. Taxpayers may need to  |                   |
|       |               | consult other state agencies regarding any possible extensions for other   |                   |
|       |               | tax filings (e.g., personal property, unemployment insurance).   |                   |
|       |               |  |                   |
|       |               | Extension of Time for Income Tax Filing and Income Tax Payments  |                   |
|       |               | Due to the COVID-19 pandemic and associated restrictions on activity,  |                   |
|       |               | the federal government extended the deadline for filing 2019 income tax  |                   |
|       |               | returns and submitting 2019 income tax payments by 90 days, to July 15,  |                   |
|       |               | 2020. Maryland individual, corporate, pass through entity, and fiduciary   |                   |
|       |               | taxpayers are afforded the same relief at the Maryland level. Unlike the   |                   |
| l l   |               | federal extension, which included only those taxpayers who owed under  |                   |
| l l   |               | a certain amount of tax, the Maryland extension applies to all taxpayers.  |                   |
| 1     |               | By law, 2019 tax returns for businesses and individuals are due no later   |                   |
|       |               | than April 15, 20201. Due to the state of emergency, the Comptroller   |                   |
|       |               | finds that good cause exists to extend the time to file  |                   |
| l     |               | an income tax return. <b>The deadline to file a 2019 income tax return is</b>  |                   |
|       |               | July 15, 2020. Interest and penalty shall be assessed on any unpaid  |                   |
|       |               | tax from July 15, 2020 until the date the tax is paid. Fiscal year   |                   |
| l     |               | filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and |                   |
| l     |               | payment. The due date for March quarterly estimated payments of  |                   |
| l     |               | <b>2020 taxes is also extended to July 15, 2020.</b> The payment due date for  |                   |
|       |               | quarterly estimated tax payments2 for the period ending March 31, 2020   |                   |
| 1     |               | is generally April 15, 2020. Due to the state of emergency, the due date   |                   |
| 1     |               | is extended to July 15, 2020. The extension to July 15, 2020 for filing  |                   |
|       |               | of returns and payment of 2019 taxes, as well as estimated tax   |                   |
|       |               | payments for the first quarter of 2020, is automatic; no filing or   |                   |
| l l   |               | request is required to take advantage of the extended deadline3.   |                   |
| l l   |               | Individual taxpayers who are paying by check or money order should   |                   |
|       |               | submit their payment, along with Maryland Form PV, by July 15, 2020.   |                   |
|       |               | If no tax is due and you requested a federal extension, you do not need to   |                   |
|       |               | file a Form PV, 500E, or take any other action to obtain an automatic  |                   |
|       |               | extension to October 15 for individuals, and to November 15 for  |                   |
|       |               | corporations. Please note, the deadline to file a federal extension is   |                   |
|       |               | generally April 15. Due to the COVID-19 pandemic, the deadline to  |                   |
|       |               | request an extension to file 2019 federal taxes has also been extended to  |                   |
| l l   |               | July 15, 2020. However, the extension due date remains October 15,   |                   |
| l     |               | 2020 for individuals, and November 15, 2020 for corporations.  |                   |
|       |               | Effectively, the extension is reduced from the usual six months to three   |                   |
|       |               | months for individuals, and from the usual seven months to four months   |                   |
|       |               | for corporations. For individuals who request a federal extension by   |                   |
|       |               | July 15, 2020, the Maryland tax return is due by October 15, 2020.   |                   |

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|       |               | For corporations who request a federal extension by July 15, 2020,                |                   |
|       |               | the Maryland tax return is due by November 15, 2020. For more                     |                   |
|       |               | information on federal filing deadlines, please consult guidance issued           |                   |
|       |               | by the IRS. The extension for filing of returns and payment of                    |                   |
|       |               | income tax owed also extends the statute of limitations for filing a              |                   |
|       |               | claim for refund of income tax for tax year 2019. Claims for refund               |                   |
|       |               | from tax year 2019 must be filed no later than July 15, 2023. The                 |                   |
|       |               | extension for filing of returns and payment of income tax owed does               |                   |
|       |               | not extend the statute of limitations for filing a claim of refund of             |                   |
|       |               | income tax for any prior tax year. For example, a claim for refund                |                   |
|       |               | from tax year 2016 must be filed no later than April 15, 2020. The                |                   |
|       |               | extension for filing returns and payment of income tax does not                   |                   |
|       |               | affect the filing of estate tax returns or the payment of estate tax.             |                   |
|       |               | Electronic filing continues to be the most efficient way to file taxes and        |                   |
|       |               | to request a refund. iFile and bFile, on the Comptroller's website, allow         |                   |
|       |               | you to file individual and corporation income tax returns electronically          |                   |
|       |               | for free.   |                   |
|       |               | <b>Cessation of collection efforts</b> Pursuant to the proclamation of a state of |                   |
|       |               | emergency, and a catastrophic health emergency, the Governor issued an            |                   |
|       |               | Order, entitled "Extending Certain Licenses, Permits, Registrations, and          |                   |
|       |               | Other Governmental Authorizations, and Authorizing Suspension of                  |                   |
|       |               | Legal Time Requirements," dated March 12, 2020 and amended on                     |                   |
|       |               | March 30, 2020. Pursuant to certain authority granted to the Comptroller          |                   |
|       |               | under the Annotated Code of Maryland and the Governor's Executive                 |                   |
|       |               | Order, the Comptroller is suspending the following provisions of the              |                   |
|       |               | Annotated Code of Maryland, Tax General Article ("TG") §13-601(a),                |                   |
|       |               | (b); § 13-701(a), (b); and §13-807; §13-811(c),(e) related to the                 |                   |
|       |               | Comptroller's cessation of collection efforts. This cessation is effective        |                   |
|       |               | immediately and shall continue until 30 days after the lifting of the             |                   |
|       |               | state of emergency by the Governor. Pursuant to this action, the                  |                   |
|       |               | Comptroller's office will not send out lien warning notices, issue                |                   |
|       |               | liens, attach bank accounts, hold up the renewal of any license                   |                   |
|       |               | including Maryland driver's licenses, or offset vendor payments for               |                   |
|       |               | Maryland taxes. Taxpayers receiving notices from the Comptroller's                |                   |
|       |               | Office during the current COVID-19 crisis should contact the email                |                   |
|       |               | address on the notice for additional information. Further, taxpayers who          |                   |
|       |               | are currently on a payment plan for delinquent business and/or income             |                   |
|       |               | taxes and are unable to make those payments due to the COVID-19                   |                   |
|       |               | crisis should contact this office at the following to discuss delaying            |                   |
|       |               | payments: Business taxpayers: cdcollectionbizz@marylandtaxes.gov                  |                   |
|       |               | Individual income tax taxpayer: COVID19@marylandtaxes.gov To                      |                   |
|       |               | allow this Office to respond quickly to requests for delaying payments,           |                   |
|       | <u> </u>      | Comptroller Franchot suggests that the following information is                   |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information |
|-------|---------------|---|-------------------|
|       |               | provided: Individual Taxpayers: name, address, daytime phone number   |                   |
|       |               | and the last four digits of the taxpayer's social security number; Business   |                   |
|       |               | Taxpayers: business name, contact name, daytime telephone number,   |                   |
|       |               | central registration number (CR) or federal identification number   |                   |
|       |               | (FEIN). Extensions for Other Business Taxes Electronic filing remains<br>the most efficient way to file Maryland business tax returns . bFile |                   |
|       |               | allows you to file many business tax returns online for free.   |                   |
|       |               | anows you to me many business tax returns on ine for nee.   |                   |
|       |               | Sale and use tax Generally, sales and use tax returns are due on or   |                   |
|       |               | before the 20th day of the month that follows the month in which a  |                   |
|       |               | vendor made a retail sale4. The payment of sales and use tax must   |                   |
|       |               | accompany the return5. The Comptroller may extend the time to file a  |                   |
|       |               | sales and use tax return for reasonable cause6. The Comptroller is  |                   |
|       |               | extending the time to file sales and use tax returns for sales taking   |                   |
|       |               | place in February, March, and April of 2020 to June 1, 2020. Sales  |                   |
|       |               | and use tax returns, and their accompanying payments, may be  |                   |
|       |               | submitted by June 1, 2020 without incurring interest or penalties.<br>Do not combine separate reporting periods into a single return.         |                   |
|       |               | Instead, please file the separate returns reflecting the sales and the  |                   |
|       |               | tax collected for each filing period as if they had been filed  |                   |
|       |               | according to their original due dates.  |                   |
|       |               | ······  |                   |
|       |               | Withholding Generally, every employer must withhold estimated   |                   |
|       |               | income tax from employees' wages and submit estimated payments to   |                   |
|       |               | the Comptroller7. The Comptroller is extending the time to make   |                   |
|       |               | withholding payments to June 1, 2020. Any withholding payments  |                   |
|       |               | due for periods including February, March, and April 2020, may be   |                   |
|       |               | submitted by June 1, 2020 without incurring interest or penalties.  |                   |
|       |               | Do not combine withholding for separate reporting periods into a single   |                   |
|       |               | return. Instead, please file the separate returns reflecting the tax withheld   |                   |
|       |               | for each filing period as if they had been filed according to their original due dates.   |                   |
|       |               |   |                   |
|       |               | Admissions and amusement tax The due date for returns and payments  |                   |
|       |               | of admissions and amusement tax is usually the 10th day of the month  |                   |
|       |               | that follows the month in which the person has gross receipts subject to  |                   |
|       |               | the admission and amusement tax, and for other periods that the   |                   |
|       |               | Comptroller specifies by regulation8. The payment must accompany the  |                   |
|       |               | return9. The Comptroller is authorized to abate interest and late charges   |                   |
|       |               | for cause shown. Abatements may be made by the Comptroller without a  |                   |
|       |               | request if qualification can be determined on an automated basis10. The   |                   |
|       |               | Comptroller is extending the due date for admissions and  |                   |
|       |               | amusements tax returns to June 1, 2020. Admissions and  |                   |
| L     | <u> </u>      | amusements returns and payments for gross receipts from   |                   |

| Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information |
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|               | February, March, and April 2020 may be submitted by June 1, 2020  |                   |
|               | without incurring interest or penalties. Do not combine admissions  |                   |
|               | and amusement tax for separate reporting periods into a single  |                   |
|               | return. Instead, please file the separate returns reflecting the admissions   |                   |
|               | and amusement tax collected for each filing period as if they had been  |                   |
|               | filed according to their original due dates. Alcohol taxes A person who   |                   |
|               | holds a Class E, F, or G alcoholic beverage license must file an alcoholic  |                   |
|               | beverage tax return by the 25th day of the month following the month  |                   |
|               | the person sells any alcoholic beverage11. Manufacturer and wholesaler  |                   |
|               | returns are generally due by the 10th day of the month that follows the   |                   |
|               | month the manufacturer or wholesaler sells an alcoholic product12.  |                   |
|               | Resident and nonresident dealers' returns are due by the 15th day of the  |                   |
|               | month following a month in which a nonresident dealer delivers beer   |                   |
|               | into the state13. Direct wine shippers must file alcoholic beverage   |                   |
|               | returns quarterly14. Payment of the alcoholic beverage tax, in the  |                   |
|               | manner prescribed by the Comptroller, must accompany the return15.  |                   |
|               | The Comptroller is extending the due date for alcohol tax returns   |                   |
|               | and payments to June 1, 2020. Alcohol tax returns (both those that  |                   |
|               | include payments and those that do not include payments) covering   |                   |
|               | sales in February, March, and April 2020, may be submitted by   |                   |
|               | June 1, 2020, without incurring interest or penalties.  |                   |
|               | Beer taxes must be prepaid 16. However, the Comptroller may   |                   |
|               | increase or decrease the amount of prepayment17. The Comptroller is   |                   |
|               | extending the due date for beer tax payment to June 1, 2020. Beer   |                   |
|               | tax payments may be submitted by June 1, 2020 without incurring   |                   |
|               | interest or penalties.  |                   |
|               | <b>Tobacco taxes</b> In general, manufacturers' tobacco tax returns and   |                   |
|               | payments are due by the 15th of each month, reporting the previous  |                   |
|               | month's activity18. Manufacturers must submit payment with the  |                   |
|               | return19. The Comptroller is extending the due date for tobacco tax<br>returns and payments to June 1, 2020. Manufacturers' returns for |                   |
|               | activity from February, March, and April 2020 may be submitted by   |                   |
|               | June 1, 2020 without incurring interest or penalties. Do not combine  |                   |
|               | tobacco tax for separate reporting periods into a single return.  |                   |
|               | Instead, please file the separate returns reflecting the tobacco tax  |                   |
|               | remitted for each filing period as if they had been filed according to their  |                   |
|               | original due dates. Cigarette and other tobacco products wholesalers'   |                   |
|               | returns and payments are due by the 21st of the month that follows the  |                   |
|               | month in which the wholesaler took possession of the product20. <b>The</b>  |                   |
|               | Comptroller is extending the due date for cigarette and other   |                   |
|               | tobacco products wholesalers' returns and payments to June 1,   |                   |
|               | 2020. Returns and payments for products to which wholesalers took   |                   |
|               | possession in February, March, and April 2020, may be submitted   |                   |
|               | by June 1, 2020 without incurring interest or penalties. Wholesalers  |                   |

| who first possess in the state unstamped cigarettes must pay the tax by<br>buying and affixing tax stamps21. Wholesalers must continue to<br>purchase and affix tax stamps to products that will be sold; wholesalers<br>may not sell unstamped cigarettes. Licensed retailers and tobacconists<br>must file returns with payment quarterly for tax liabilities in the<br>preceding quarter22. Generally, liabilities incurred between October 21<br>and January 21 are due by April 21. The Comptroller is extending the<br>due date for returns and payments for licensed retailers and<br>tobacconists to June 1, 2020. Returns and payments may be<br>submitted by June 1, 2020 without incurring interest or penalties.<br>Motor carrier and motor fuel tax estrums and<br>payments to June 1, 2020, Motor carrier and motor fuel tax returns<br>and payments otherwise due in March, April, or May 2020, may be<br>submitted no later than June 1, 2020, without incurring interest or<br>penalties23.<br>Do not combine motor carrier or motor fuel for separate reporting<br>periods into a single return. Instead, please file the separate returns<br>reflecting the tax for each filing period as if they had been filed<br>according to their original due dates.Tire recycling and Bay restoration fees<br>are submitted semi-annually in January and July. As such, no change to<br>the tire recycling reports and fees due date will be made at this time.   |  |
|---|--|
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| the tire recycling reports and fees due date will be made at this time.   |  |
|   |  |
|   |  |
| The Comptroller is extending the due date for Bay restoration fees  |  |
| to June 1, 2020. Bay restoration fees due on April 20th for the period  |  |
| January - March 2020 may be paid no later than June 1, 2020   |  |
| without incurring interest or penalties.  |  |
|   |  |
| Unclaimed Property Reporting for Insurance Companies Unclaimed  |  |
| property reports and payments for insurance companies for each  |  |
| calendar year are due by April 30th of the following year24. The  |  |
| deadline to report and pay unclaimed property for insurance   |  |
| companies for calendar year 2019 is extended to July 31, 2020.  |  |
| Companies should continue to report the unclaimed property  |  |
| amounts and make payment at the same time.  |  |
| 24  |  |
| <b>DDIOD</b> Tay Alart on filing and payment automics (2/20/20)   |  |
| PRIOR Tax Alert on filing and payment extension (3/20/20)   |  |
| News Release on sales tax not due 3/20/20 (3/20/20)   |  |
| "Comptroller Franchot: SALES & USE TAX NOT DUE TODAY  |  |

|                                       | Businesses who paid March Sales & Use Tax early may request              |  |
|---------------------------------------|--|--|
|                                       | refund   |  |
|                                       | ANNAPOLIS, Md. (March 20, 2020) - UPDATED: Businesses who                |  |
|                                       | paid their Maryland Sales & Use Taxes for March early may                |  |
|                                       | request a refund of their payment by emailing                            |  |
|                                       | taxpayerrelief@marylandtaxes.gov or by calling 410-260-4020. To          |  |
|                                       | assist businesses affected by the economic impact of COVID-19,           |  |
|                                       | Comptroller Peter Franchot wants to remind business owners that he has   |  |
|                                       | extended business-related tax filing deadlines. Sales and Use Tax        |  |
|                                       | payments that typically would be due today do not have to be paid        |  |
|                                       | until June 1.  |  |
|                                       | The extension applies to certain business returns with due dates         |  |
|                                       | during the months of March, April and May 2020 for businesses            |  |
|                                       | filing sales and use tax, withholding tax, and admissions &              |  |
|                                       | amusement tax, as well as alcohol, tobacco and motor fuel excise         |  |
|                                       | taxes, tire recycling fee and bay restoration fee returns.               |  |
|                                       | Business taxpayers who file and pay by the extended due date will        |  |
|                                       | receive a waiver of interest and penalties.                              |  |
|                                       | "Our state's top priority is safeguarding public health for Marylanders, |  |
|                                       | but we must also protect the financial health of our economy," said      |  |
|                                       | Comptroller Franchot. "This extension will provide much-needed relief    |  |
|                                       | to our business owners as they adjust to changes in consumer behavior,   |  |
|                                       | tourism trends and employee workforce output."                           |  |
|                                       | The Maryland Comptroller's Office also will offer a 90-day               |  |
|                                       | extension of income tax filings & payments from April 15 to July 15,     |  |
|                                       | 2020. Comptroller Franchot said both Maryland individual and             |  |
|                                       | corporate income taxpayers will be afforded the same relief for state    |  |
|                                       | income tax payments. No interest or penalty for late payments will       |  |
|                                       | be imposed if 2019 tax payments are made by July 15, 2020.               |  |
|                                       | Fiscal and calendar year filers with tax years ending January 1,         |  |
|                                       | 2020 through March 31, 2020 are also eligible for the July 15, 2020      |  |
|                                       | payment extension. The due date for March quarterly estimated            |  |
|                                       | payments is extended to July 15, 2020.                                   |  |
|                                       | The agency has set up a dedicated email                                  |  |
|                                       | address — <u>taxpayerrelief@marylandtaxes.gov</u> — to assist businesses |  |
|                                       | with extension-related questions. Business owners can also call the      |  |
|                                       | Comptroller's Ombudsman at 410-260-4020."                                |  |
|                                       | •  |  |
|                                       | PRIOR <u>News Release</u> on payment deadline 7/15 (3/17/20)             |  |
|                                       |  |  |
|                                       | Maryland Income Tax PAYMENT Deadline Extended to July 15, 2020           |  |
|                                       | "No interest of penalty for late payment to be imposed if 2019 tax       |  |
|                                       | payments made by July 15, 2020   |  |
| · · · · · · · · · · · · · · · · · · · |  |  |

| State         | Guidance/Date                   | Guidance Relief Provisions for Coronavirus   | Other Information                               |
|---------------|---------------------------------|--|---|
|               |                                 | ANNAPOLIS, Md. (March 17, 2020) - Following today's press  |   |
|               |                                 | conference from the White House where it was announced there would   |   |
|               |                                 | be a 90-day extension of the April 15th deadline for federal income tax  |   |
|               |                                 | payments, Maryland Comptroller Peter Franchot has announced that   |   |
|               |                                 | Maryland business and individual income taxpayers will be afforded   |   |
|               |                                 | the same relief. No interest or penalty for late payments will be  |   |
|               |                                 | imposed if 2019 tax payments are made by July 15, 2020.  |   |
|               |                                 | "Right now, Maryland taxpayers and businesses must stay focused on   |   |
|               |                                 | their health and keeping their lights on, both in their homes and  |   |
|               |                                 | businesses," Comptroller Franchot said. "Extending the due date for  |   |
|               |                                 | Maryland state individual and business income tax payments helps   |   |
|               |                                 | us keep cash flowing in our economy and into employees' bank   |   |
|               |                                 | accounts."   |   |
|               |                                 | Taxpayers who take advantage of the federal extension to file their  |   |
|               |                                 | return, which is separate from the relief granted today to pay their   |   |
|               |                                 | taxes, will continue to be automatically granted an extension on their   |   |
|               |                                 | Maryland tax filings. No additional extension forms are required.<br>Fiscal year filers with tax years ending January 1, 2020, through |   |
|               |                                 | March 31, 2020, are also eligible for the July 15, 2020 extension.   |   |
|               |                                 | March 51, 2020, are also engible for the July 15, 2020 extension.  |   |
|               |                                 | Previously -   |   |
|               |                                 | Maryland also has delayed filing for businesses, with those returns  |   |
|               |                                 | now <u>not due until June 1</u> .  |   |
|               |                                 |  |   |
|               |                                 | Maryland extension of business tax filing deadline:  |   |
|               |                                 | "The June 1 <sup>st</sup> extension applies to certain business returns with due dates   |   |
|               |                                 | during the months of March, April and May 2020 for businesses filing   |   |
|               |                                 | sales and use tax, withholding tax, and admissions & amusement tax, as   |   |
|               |                                 | well as alcohol, tobacco and motor fuel excise taxes, tire recycling fee   |   |
|               |                                 | and bay restoration fee returns.   |   |
|               |                                 | Business taxpayers who file and pay by the extended due date will  |   |
|               |                                 | receive a waiver of interest and penalties."   |   |
|               |                                 | "Maryland will also extend our corporate and individual income tax   |   |
|               |                                 | return filing deadlines if the IRS announces an extension."  |   |
|               |                                 | "If the IRS extends its April 15 <sup>th</sup> filing deadline for corporate and   |   |
|               |                                 | individual income tax returns, Maryland will conform to the decision of the IRS."  |   |
|               |                                 |  |   |
|               |                                 | "Any change to individual income tax return filing deadline dependent  |   |
|               |                                 | on IRS action."  |   |
| Massachusetts | 830 CMR 62.5A.3: Massachusetts  | 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents  | Legislation – <u>H.4598.</u>                    |
|               | Source Income of Non-Residents  | Telecommuting due to the COVID-19 Pandemic (10/16/20)  |   |
|               | Telecommuting due to the COVID- |  | Governor filed legislation (H4593) to deal with |
|               | <u>19 Pandemic</u> (10/16/20)   |  | the revenue issues. $(3/27/20)$                 |
|               | <u> </u>                        |  |   |

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|       | 830 CMR 62C.16.2: Sales and Use<br>Tax Returns and Payments (updated 6/18/20)   | <ul> <li>(2) Definitions</li> <li>Unless the context requires otherwise, for the purposes of 830 CMR</li> <li>62.5A.3, the following definitions apply:</li> <li>Massachusetts COVID-19 State of Emergency. The state of emergency</li> </ul>   | • The Probate Court is closed March 16 <sup>th</sup> and 17 <sup>th</sup> . The Child Support team is continuing to work with the Probate Court to develop a plan to handle child support cases. |
|       | 830 CMR 64G.1.1: Massachusetts<br>Room Occupancy Excise (updated 6/18/20)   | in the Commonwealth of Massachusetts proclaimed in the Governor's Declaration of a State of Emergency to Respond to COVID-19, issued March 10, 2020.<br><i>Non-Resident</i> . Any natural person who is not a Massachusetts resident.   | <ul> <li>Get important updates from DOR as<br/>they happen. Just <u>sign up</u> with your<br/>email.</li> <li><u>One-stop connection</u> to DOR by phone or</li> </ul>                           |
|       | Working Draft Technical<br>Information Release – TIR-20-XX<br>Massachusetts Tax Implications of<br>Selected Provisions of the Federal<br>CARES Act (6/4/20) | <i>Pandemic-Related Circumstances</i> , generally include the following situations; (a) a government order issued in response to the COVID-19 pandemic, (b) a remote work policy adopted by an employer in compliance with federal or state government guidance or public health recommendations relating to the COVID-19 pandemic, (c) the worker's compliance with guernating isolation directions relating to a COVID 10 | email."<br>Governor Baker issues a "stay-at-home"<br>advisory this morning. Accounting services<br>have been deemed essential. The <u>language is</u><br><u>below is from the full list</u> is   |
|       | DOR <u>Directive 20-1: Acceptance of</u><br><u>Electronic Signatures</u> (4/21/20)  | compliance with quarantine, isolation directions relating to a COVID-19<br>diagnosis or suspected diagnosis, or advice of a physician relating to<br>COVID-19 exposure, or (d) any other work arrangement in which an   | "Professional services (such as legal and<br>accounting services) and payroll and employee<br>benefit services, when necessary to assist in  |
|       | DOR <u>TIR 20-5: Massachusetts Tax</u><br>Implications of an Employee<br>Working Remotely due to the<br><u>COVID-19 Pandemic</u> (4/21/20)                  | employee who performed services at a location in Massachusetts prior to<br>the Massachusetts COVID-19 state of emergency performs such services<br>for the employer from a location outside Massachusetts during a period<br>in which 830 CMR 62.5A.3 is in effect.   | compliance with legally mandated activities and<br>critical sector services or where failure to<br>provide such services during the time of the<br>order would result in significant prejudice"  |
|       | 830 CMR 62.5A.3: Massachusetts<br>Source Income of Non-Residents<br>Telecommuting due to COVID-19<br>(EMERGENCY REGULATION)<br>(4/21/20)                    | <i>Resident.</i> Any natural person domiciled in Massachusetts or any<br>natural person who is not domiciled in Massachusetts but who<br>maintains a permanent place of abode in Massachusetts and spends<br>in the aggregate more than 183 days of the tax year in<br>Massachusetts, including days spent partially in and partially out of<br>Massachusetts.  |  |
|       | DOR <u>Technical Information Release</u><br>( <u>TIR 20-4</u> ) on filing and payment   | (3) Massachusetts Source Income for Non-Residents Telecommuting due to Pandemic-Related Circumstances   |  |
|       | relief for personal income and<br>corporate excise taxpayers (4/3/20)<br><u>830 CMR 62.6M.1: Community</u><br><u>Investment Tax Credit</u> (3/20/20)        | (a) <i>In General.</i> Under M.G.L. c. 62, § 5A(a), income of a non-resident derived from a trade or business, including any employment, carried on in the Commonwealth is sourced to Massachusetts. Pursuant to this rule, <b>all compensation received for services performed by a non-resident who, immediately prior to the Massachusetts COVID-19 state of</b>   |  |
|       | 830 CMR 175M.8.1:<br>Administration and Collection of<br>Paid Family and Medical Leave<br>Contributions (3/20/20)   | emergency was an employee engaged in performing such services in<br>Massachusetts, and who is performing services from a location<br>outside Massachusetts due to a Pandemic-Related Circumstance will<br>continue to be treated as Massachusetts source income subject to<br>personal income tax under M.G.L. c. 62, § 5A and personal income<br>tax withholding pursuant to M.G.L. c. 62B, § 2.                           |  |

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|       | TIR 20-2: Late-File and Late- Pay                                  | (b) Apportionment Based on Days Spent Working in Massachusetts.              |                   |
|       | Penalty Relief for Certain Business                                | Consistent with the rule set forth in 830 CMR 62.5A.3(3)(a), a non-          |                   |
|       | Taxpayers Affected by the COVID-                                   | resident employee who, prior to the Massachusetts COVID-19 state             |                   |
|       | 19 State of Emergency (3/19/20)                                    | of emergency, determined Massachusetts source income by                      |                   |
|       |  | apportioning based on days spent working in Massachusetts in                 |                   |
|       | 830 CMR 62C.16.2: Sales and Use                                    | accordance with 830 CMR 62.5A.1(5)(a), must continue to do so                |                   |
|       | Tax Returns and Payments   | based on (1) the percentage of the employee's work days spent in             |                   |
|       | (3/19/20)  | Massachusetts during the period January 1 through February 29,               |                   |
|       |  | 2020 as determined under 830 CMR 62.5A.1(5)(a), or (2) if the                |                   |
|       | 830 CMR 64G.1.1: Massachusetts                                     | employee worked for the same employer in 2019, the apportionment             |                   |
|       | Room Occupancy Excise (3/19/20)                                    | percentage properly used to determine the portion of employee                |                   |
|       |  | wages constituting Massachusetts source income on the employee's             |                   |
|       | Massachusetts DOR webpage on                                       | <b>2019 return</b> . For example, if a non-resident employee is working from |                   |
|       | <u>COVID-19</u> (3/18/20)  | home full-time due to a pandemic-related circumstance but during the         |                   |
|       |  | period January 1 through February 29, 2020 the employee worked five          |                   |
|       |  | days a week, two of those days from an office in Boston and three of         |                   |
|       | (July $15 - MA$ - moves the state                                  | those days from home, 40% of the employee's wages would continue to          |                   |
|       | income tax filing and payment                                      | be Massachusetts source income.  |                   |
|       | deadline to match the July 15                                      | (4) Sourcing Rules in Other States   |                   |
|       | deadline for filing federal individual                             |  |                   |
|       | and first and second installments of                               | Other states have adopted or may adopt sourcing rules similar to the rule    |                   |
|       | estimated taxes, estate and trust                                  | in 830 CMR 62.5A.3(3). A resident employee who, immediately prior            |                   |
|       | income taxes and partnership                                       | to the Massachusetts COVID-19 state of emergency was an employee             |                   |
|       | composite returns. Corporate excise                                | engaged in performing services from a location outside of                    |                   |
|       | taxes will have until July 15 with no                              | Massachusetts, and who began performing such services in                     |                   |
|       | penalty for late filing or late                                    | Massachusetts due to a Pandemic-Related Circumstance, will be eligible       |                   |
|       | payment but interest is not waived.                                | for a credit for income taxes paid to the state where the employee           |                   |
|       | The July 15, 2020 due date applies                                 | was previously providing services, to the extent provided under              |                   |
|       | to personal income tax, estate and                                 | M.G.L. c. 62, § 6(a). In addition, the employer of such employee is          |                   |
|       | trust income tax, and income tax                                   | not obligated to withhold Massachusetts income tax to the extent the         |                   |
|       | due with a partnership composite return with an April 15, 2020 due | employer remains required to withhold income tax with respect to             |                   |
|       | date. It also applies to an April,                                 | the employee in such other state.  |                   |
|       | 2020 tax installment owed by a                                     | Regulatory Authority:  |                   |
|       | personal income taxpayer with                                      | 830 CMR 62.5A.3: M.G.L. c. 14, § 6(1); M.G.L. c. 62C, § 3                    |                   |
|       | respect to deemed repatriated                                      |  |                   |
|       | income. Interest applies to corporate                              | Date of Promulgation: October 16, 2020" (10/16/20)                           |                   |
|       | excise tax payments made after                                     |  |                   |
|       | 4/15. While individual / fiduciary                                 | TIR 20-12: FURTHER EXTENSION OF LATE-FILE AND LATE-                          |                   |
|       | returns are automatically extended if                              | PAY PENALTY RELIEF FOR CERTAIN BUSINESS TAXPAYERS                            |                   |
|       | the payment is made $7/15$ ,                                       | AFFECTED BY THE COVID-19 STATE OF EMERGENCY (9/16/20)                        |                   |
|       | corporations are NOT automatically                                 |  |                   |
|       | extended if the payment is made on                                 | "Status: TIR; Issued   |                   |
|       | 7/15. They need to extend on $4/15$ ,                              | ······································                                       |                   |
| L     | · · · · · · · · · · · · · · · · · · ·                              |  | 1                 |

| or else penalties could apply from<br>7/15 through the final filing /<br>payment date. Taxpayers that<br>previously filed their 2019 returns | Tax type: Sales tax on meals; Room occupancy excise   |  |
|--|---|--|
| payment date. Taxpayers that   |   |  |
|  | $\mathbf{G}$ $\mathbf{T}$ |  |
| previously filed their 2019 returns  | Summary: This Technical Information Release ("TIR") announces that  |  |
|  | the Department of Revenue will waive any late-file or late-pay penalties  |  |
| but have not yet made the associated   | imposed under G.L. c. 62C, § 33 for returns and payments otherwise due  |  |
| payments have until July 15, 2020  | during the period March 20, 2020 through April 30, 2021, for certain  |  |
| to make such payments. The   | taxpayers with meals tax and room occupancy excise obligations. To be   |  |
| Commissioner has determined that   | eligible for a penalty waiver, vendors, operators and intermediaries must   |  |
| the first and second installments of   | file their returns and remit payments on or before May 20, 2021. This   |  |
| estimated tax, due April 15, 2020  | TIR supersedes TIR 20-7."   |  |
|  | *   |  |
|  | 830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (9/16/20)  |  |
| Commissioner will waive late-file  |   |  |
|  | Status: Emergency Regulation Promulgated 9/16/2020  |  |
|  |   |  |
|  | Tax Type: Sales (including Sales tax on meals) and Use Tax  |  |
|  |   |  |
|  | Summary: This emergency regulation amendment adds a new section (7)   |  |
| -  |   |  |
|  |   |  |
|  | and use tax filing and payment schedule for vendors, whose cumulative   |  |
| by April 15, 2020. The waiver of   | sales and use tax liability in the 12-month period ending February 29,  |  |
|  |   |  |
| returns and payments with an   |   |  |
| 1 0  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
| return due date that seek an   | Massachusetts DOR FAQ update (9/15/20)  |  |
| automatic six- or seven-month  |   |  |
| extension, as applicable, must still   | "Additional filing and payment due dates extended for certain   |  |
| pay the amount required for such   |   |  |
| extension by April 15, 2020. The   | Deadline for Filing Returns and Making Payments Further   |  |
| Corp. Q1 estimated payment is due  | Extended to May 20, 2021 for Certain Vendors Collecting Room  |  |
|  | Occupancy Excise and Sales and Use Taxes  |  |
| Any overpayment on the MA CIT  | The deadline for filing returns and making payments otherwise due   |  |
| return is applied to Q2, not Q1.   | during the periods beginning March 20, 2020 through April 30, 2021 has  |  |
|  | now been extended to May 20, 2021. The Department previously  |  |
| For purposes of this Directive, when   |   |  |
| a taxpayer seeks to use an <u>electronic</u>   | 2020.   |  |
| signature it must include a  |   |  |
|  | to make such payments. The<br>Commissioner has determined that<br>the first and second installments of<br>estimated tax, due April 15, 2020<br>and June 15, 2020, respectively, will<br>now be due July 15, 2020. The<br>Commissioner will waive late-file<br>and late-pay penalties for corporate<br>excise (including financial<br>institution and insurance premiums<br>excise) returns and payments due on<br>April 15, 2020, when those returns<br>and payments are filed and made by<br>July 15, 2020. By law, interest will<br>still accrue on any amounts not paid<br>by April 15, 2020. The waiver of<br>penalties applies to corporate excise<br>returns and payments with an<br>original due date of April 15, 2020,<br>including those of certain S<br>corporations and non-profits that<br>file on a fiscal-year basis and have<br>tax returns and payments due April<br>15, 2020. Corporate excise<br>taxpayers with an April 15, 2020<br>return due date that seek an<br>automatic six- or seven-month<br>extension, as applicable, must still<br>pay the amount required for such<br>extension by April 15, 2020. The<br>Corp. Q1 estimated payment is due<br>3/15, and the return is due 4/15.<br>Any overpayment on the MA CIT<br>return is applied to Q2, not Q1.<br>For purposes of this Directive, when<br>a taxpayer seeks to use an <u>electronic</u>  | to make such payments. The<br>Commissioner has determined that<br>the first and second instillments of<br>estimated tax, due April 15, 2020<br>and June 15, 2020, respectively, will<br>now be due July 15, 2020. The<br>Commissioner will waive late-file<br>and late-pay penalties for corporate<br>excise (including financial<br>institution and insurance premiums<br>excise) returns and payments due on<br>April 15, 2020, when those returns<br>and payments are filed and made by<br>July 15, 2020. The waiver of<br>penalties applies to corporate excise<br>returns and payments due dati<br>by April 15, 2020. The waiver of<br>penalties applies to corporate excise<br>returns and payments due dari<br>by April 15, 2020. The waiver of<br>penalties applies to corporate excise<br>returns and payments due dari<br>by April 15, 2020. The waiver of<br>penalties applies to corporate excise<br>returns and payments due dari<br>by April 15, 2020. The waiver of<br>penalties applies to corporate excise<br>returns and payments due April<br>15, 2020. Corporate excise<br>returns and payment due date that seek an<br>automatic six- or seven-month<br>extension, as applicable, must still<br>pay the amount required for such<br>schiels. Such vendors shall continue to file returns and make payments<br>in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6)."<br>Massachusetts DOR FAQ update (9/15/20)<br>"Additional filing and payment due dates extended for certain<br>taxpayers<br>Deadline for Filing Returns and Making Payments otherwise due<br>during the periods beginning March 20, 2020 |

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|       | statement, either in the cover letter                                | Meals, Sales and Use Tax Return Filing and Payment Deadline  |                   |
|       | or in the email transmitting the                                     | Extended   |                   |
|       | electronically signed document, that                                 | As with the prior announcements, the new due date for sales and use tax  |                   |
|       | says, to the effect, as follows: "The                                | (including sales tax on meals) returns and payments applies to vendors   |                   |
|       | attached [insert document name]                                      | with cumulative liability for sales and use tax (including local option)   |                   |
|       | includes [insert name of taxpayer or                                 | under \$150,000 in the 12-month period ending February 29, 2020. The   |                   |
|       | representative]'s valid signature and                                | extended due date applies to sales, use and meals taxes collected by   |                   |
|       | the taxpayer intends to transmit the                                 | eligible vendors in the period beginning February 1, 2020 through April  |                   |
|       | document to the Massachusetts  | 30, 2021.  |                   |
|       | Department of Revenue."  | Penalty Waiver for Other Meals Tax Vendors   |                   |
|       | The Department will work   | For vendors with cumulative liability for meals taxes of \$150,000 or  |                   |
|       | cooperatively with taxpayers to                                      | more during the 12-month period ending February 29, 2020, penalties  |                   |
|       | allow for electronic signatures on                                   | will be waived for late filing and late payment with respect to returns  |                   |
|       | various administrative forms,  | and payments due March 2020 through April 2021 returns. Interest will  |                   |
|       | including with respect to the  | continue to accrue.  |                   |
|       | signatures of taxpayers, their                                       | Room Occupancy Excise Return Filing and Payment Deadline   |                   |
|       | representatives, or Department                                       | Extended for Operators   |                   |
|       | employees. The administrative  | As with the prior announcements, the new due date for room occupancy   |                   |
|       | forms for which the Department will                                  | returns and payments applies to operators with cumulative liability for  |                   |
|       | allow electronic signatures will                                     | room occupancy excise under \$150,000 for the 12-month period ending   |                   |
|       | include but not be limited to: Form                                  | February 29, 2020. The extended due date applies to room occupancy   |                   |
|       | A-37: Consent Extending the Time                                     | excise (including local option) collected by operators in the period   |                   |
|       | for Assessment of Taxes, Form B-                                     | beginning February 1, 2020 through April 30, 2021. The extended due  |                   |
|       | 37: Special Consent Extending the                                    | date does not apply to intermediaries.   |                   |
|       | Time for Assessment of Taxes,  | Penalty Waiver for Other Room Occupancy Vendors  |                   |
|       | Form DR-1: Office of Appeals<br>Form and Form M-2848: Power of       | For operators with cumulative liability for room occupancy excise of   |                   |
|       | Attorney and Declaration of  | \$150,000 or more during the 12-month period ending February 29, 2020, and all intermediaries, penalties will be waived for late filing and late |                   |
|       |  |  |                   |
|       | Representative.[1] For other forms not listed herein, the Department | payment for returns and payments due in March 2020 through April 2021. Interest will continue to accrue." (9/15/20)                              |                   |
|       | will work with taxpayers to confirm                                  | 2021. Interest will continue to accrue. $(9/13/20)$  |                   |
|       | the parties' declaration of intent to                                | TIR 20-10: Revised Guidance on the Massachusetts Tax Implications of   |                   |
|       | sign electronically.   | an Employee Working Remotely due to the COVID-19 Pandemic  |                   |
|       | <u>sign cicculoniculty</u> .   | (7/21/20)  |                   |
|       | The rules announced in this TIR are                                  |  |                   |
|       | effective until the earlier of                                       | I. Introduction  |                   |
|       | December 31, 2020, or 90 days after                                  | This Technical Information Release ("TIR") provides Massachusetts tax  |                   |
|       | the state of emergency in  | relief in situations in which employees work remotely due solely to the  |                   |
|       | Massachusetts is lifted. As of that                                  | 2019 Coronavirus ("COVID-19") pandemic. In response to the COVID-  |                   |
|       | date, the rules set forth in this TIR                                | 19 pandemic, Massachusetts and other states have declared states of  |                   |
|       | will cease to be in effect and the                                   | emergency and issued temporary social-distancing measures and other  |                   |
|       | presence of an employee in   | restrictions. Many businesses have implemented work-from-home  |                   |
|       | Massachusetts, even if due solely to                                 | requirements for their employees in response to government orders and  |                   |
|       | a Pandemic-Related Circumstance                                      | public health recommendations.   |                   |
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|       | (as defined below), will trigger the                                    | TIR 20-5 announced rules intended to minimize sudden disruption for  |                   |
|       | same tax consequences as under  | employers and employees during the COVID-19 state of emergency.  |                   |
|       | Massachusetts law more generally.                                       | TIR 20-5 is hereby superseded. This TIR revises and restates TIR 20-5  |                   |
|       | This TIR announces that, while the                                      | to ensure that businesses have sufficient time to prepare for the  |                   |
|       | rules in this TIR remain in effect,                                     | cessation of these temporary rules. The rules announced in this TIR  |                   |
|       | the presence of one or more   | are effective until the earlier of December 31, 2020, or 90 days after   |                   |
|       | employees working remotely in   | the state of emergency in Massachusetts is lifted. As of that date, the  |                   |
|       | Massachusetts due to (a) a  | rules set forth in this TIR will cease to be in effect and the presence  |                   |
|       | government order issued in response                                     | of an employee in Massachusetts, even if due solely to a Pandemic-   |                   |
|       | to the COVID-19 pandemic, (b) a   | Related Circumstance (as defined below), will trigger the same tax   |                   |
|       | remote work policy adopted by an  | consequences as under Massachusetts law more generally.  |                   |
|       | employer in good faith compliance                                       | This TIR announces that, while the rules in this TIR remain in effect,   |                   |
|       | with federal or state government  | the presence of one or more employees working remotely in  |                   |
|       | guidance or public health   | Massachusetts due to (a) a government order issued in response to  |                   |
|       | recommendations relating to   | the COVID-19 pandemic, (b) a remote work policy adopted by an  |                   |
|       | COVID-19, or (c) the worker's   | employer in good faith compliance with federal or state government   |                   |
|       | compliance with quarantine.   | guidance or public health recommendations relating to COVID-19,  |                   |
|       | isolation directions relating to a                                      | or (c) the worker's compliance with quarantine, isolation directions   |                   |
|       | COVID-19 diagnosis or suspected   | relating to a COVID-19 diagnosis or suspected diagnosis, or advice   |                   |
|       | diagnosis, or advice of a physician                                     | of a physician relating to COVID-19 exposure[1] (collectively,   |                   |
|       | relating to COVID-19 exposure[1]  | "Pandemic-Related Circumstances") will not, by itself, create a  |                   |
|       | (collectively, "Pandemic-Related  | withholding obligation with respect to such employees. See 830   |                   |
|       | <u>Circumstances'') will not, by itself,</u>                            | CMR 62.5A.3. This TIR also announces that, while the rules in this TIR   |                   |
|       | create a withholding obligation with                                    | remain in effect, one or more employees working remotely in  |                   |
|       | respect to such employees. See 830                                      | Massachusetts solely due to a Pandemic-Related Circumstance,   |                   |
|       | <u>CMR 62.5A.3. This TIR also</u><br>announces that, while the rules in | including the presence of business property reasonably needed for  |                   |
|       | this TIR remain in effect, one or                                       | such persons' use while working remotely, will not subject a   |                   |
|       | more employees working remotely   | business to a sales and use tax collection obligation or to the  |                   |
|       | in Massachusetts solely due to a  | corporate excise (or corporate apportionment adjustments) by<br>reason of that fact. Additionally, this TIR explains that businesses |                   |
|       | Pandemic-Related Circumstance,  | claiming a nexus exemption under Sections III-V must maintain  |                   |
|       | including the presence of business                                      | written records sufficient to substantiate the existence of a  |                   |
|       | property reasonably needed for such                                     | Pandemic-Related Circumstance with respect to the employee(s)  |                   |
|       | persons' use while working  | triggering the application of these rules. Lastly, this TIR explains the   |                   |
|       | remotely, will not subject a business                                   | application of the Massachusetts Paid Family and Medical Leave   |                   |
|       | to a sales and use tax collection                                       | ("PFML") program where an employee works remotely in a   |                   |
|       | obligation or to the corporate excise                                   | different state due to a Pandemic-Related Circumstance.  |                   |
|       | (or corporate apportionment   | II. Personal Income and Withholding Tax  |                   |
|       | adjustments) by reason of that  | For Massachusetts personal income tax purposes, Massachusetts  |                   |
|       | fact. Additionally, this TIR explains                                   | residents are generally taxed on all of their income from whatever   |                   |
|       | that businesses claiming a nexus  | sources derived. M.G.L. c. 62, § 2. Non-residents are taxed on items of  |                   |
|       | exemption under Sections III-V  | gross income from sources within the Commonwealth, including income  |                   |
|       | must maintain written records   | derived from or connected with any trade or business, including any  |                   |
|       | sufficient to substantiate the  | employment, in Massachusetts. M.G.L. c. 62, § 5A. Wage income paid   |                   |
| L     | surrout to substantiate the   | employment, in this bien does in the bir of oz, gort, thuge mobile puid  |                   |

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|       | existence of a Pandemic-Related  | to an individual that is subject to the Massachusetts personal income tax  |                   |
|       | Circumstance with respect to the   | generally must be withheld upon for each payroll period by his or her  |                   |
|       | employee(s) triggering the   | employer. M.G.L. c. 62B, § 2.  |                   |
|       | application of these rules. Lastly,  | The Department of Revenue (the "Department") has promulgated   |                   |
|       | this TIR explains the application of   | emergency regulation 830 CMR 62.5A.3: Massachusetts Source Income  |                   |
|       | the Massachusetts Paid Family and  | of Non-Residents Telecommuting due to the COVID-19 Pandemic, to  |                   |
|       | Medical Leave ("PFML") program   | explain the sourcing and withholding rules applicable to employees who   |                   |
|       | where an employee works remotely   | are telecommuting due to the COVID-19 pandemic. Pursuant to the  |                   |
|       | in a different state due to a  | regulation, until the earlier of December 31, 2020, or 90 days after   |                   |
|       | Pandemic-Related Circumstance.   | the state of emergency in Massachusetts is lifted, all compensation  |                   |
|       |  | received for services performed by a non-resident who, immediately   |                   |
|       |  | prior to the Massachusetts COVID-19 state of emergency was an  |                   |
|       |  | employee engaged in performing such services in Massachusetts,   |                   |
|       | Massachusetts tax implications of  | and who began performing services from a location outside  |                   |
|       | the federal CARES Act - Individual   | Massachusetts due to a Pandemic-Related Circumstance, will   |                   |
|       | Income Tax Provisions - (1) 2020   | continue to be treated as Massachusetts source income subject to   |                   |
|       | Recovery Rebates to Individuals -  | personal income tax under M.G.L. c. 62 and personal income tax   |                   |
|       | Since the advance payment of a credit under the Act is not                   | withholding.   |                   |
|       |  | Other states have adopted or are adopting similar sourcing rules due to  |                   |
|       | includable in federal gross income,<br>it is not includable in Massachusetts | similar declared states of emergency. A resident employee who,<br>immediately prior to the Massachusetts COVID-19 state of emergency |                   |
|       | gross income and thus not subject to   | was an employee engaged in performing services from a location outside   |                   |
|       | the Massachusetts personal income  | of Massachusetts, and who began performing such services in  |                   |
|       | tax. (2) Expansion of  | Massachusetts due to a state's COVID-19 state of emergency or other  |                   |
|       | Unemployment Benefits -  | Pandemic-Related Circumstance, will be eligible for a credit for taxes   |                   |
|       | All payments of unemployment   | paid to that other state, to the extent provided under G.L. c. 62, § 6(a). In  |                   |
|       | compensation, including amounts  | addition, the employer of such an employee is not obligated to withhold  |                   |
|       | authorized under the Act, are  | Massachusetts income tax for the employee to the extent that the   |                   |
|       | includable in both federal and   | employer is required to withhold income tax with respect to the  |                   |
|       | Massachusetts gross income and   | employee in such other state.[2]   |                   |
|       | subject to Massachusetts personal  | III. Sales and Use Tax   |                   |
|       | income tax. (3) Tax-favored  | In general, a vendor has nexus for sales and use tax collection purposes   |                   |
|       | Withdrawals for Retirement Plans -,  | if it is engaged in business in the Commonwealth. M.G.L. c. 64H, §   |                   |
|       | There is no Massachusetts analog to  | 1. Generally, a vendor is engaged in business in the Commonwealth if it  |                   |
|       | the Code § 72(t) penalty.  | has a physical presence in Massachusetts, including having one or more   |                   |
|       | Therefore, this change has no  | of its employees in Massachusetts, or if it makes sufficient sales into  |                   |
|       | practical Massachusetts tax impact.  | Massachusetts in a calendar year. Id.; M.G.L. c. 64H, § 34(a). During  |                   |
|       | (4) Loans from Qualified Employer  | the period that the rules in this TIR remain in effect, the presence of one  |                   |
|       | Retirement Plans - for   | or more employees working remotely from Massachusetts, due solely to   |                   |
|       | Massachusetts purposes a loan from   | a Pandemic-Related Circumstance, will not in and of itself trigger nexus   |                   |
|       | a qualified employer plan will be  | for sales and use tax collection purposes.   |                   |
|       | treated as a distribution to the extent                                      | IV. Corporate Excise   |                   |
|       | it is so treated for federal purposes.                                       | A business corporation is generally subject to an excise due under   |                   |
|       | (5) Temporary Waiver of Required   | M.G.L. c. 63 when it does business in Massachusetts. M.G.L. c. 63, §§  |                   |

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|       | Minimum Distribution Rules for                                     | 1 and 39. A business corporation is generally considered to be doing   |                   |
|       | Certain Retirement Plans and                                       | business in Massachusetts when it has one or more employees  |                   |
|       | Accounts - because Massachusetts                                   | conducting business activities on its behalf in Massachusetts. 830 CMR   |                   |
|       | has no analog to the federal                                       | 63.39.1(3)(b)(5), (5)(b)(3). During the period that the rules in this TIR  |                   |
|       | penalties at issue, these changes                                  | remain in effect, the Department will not consider the presence of one or  |                   |
|       | have no practical Massachusetts tax                                | more employees working remotely from Massachusetts solely due to a   |                   |
|       | impact. (6) Allowance of Partial                                   | Pandemic-Related Circumstance, including the presence of business  |                   |
|       | Above-the-Line Deduction for                                       | property reasonably needed for such persons' use while working   |                   |
|       | Charitable Contributions -   | remotely, to be sufficient in and of itself to establish corporate nexus. In   |                   |
|       | Massachusetts does not adopt the                                   | addition, such presence will not, of itself, cause a corporation to lose the   |                   |
|       | addition of subsection (22) to Code                                | protections of Public Law 86-272. Relatedly, for corporate   |                   |
|       | § 62(a) because Massachusetts                                      | apportionment purposes, (1) services performed by such persons in  |                   |
|       | generally follows Code § 62(a) as in                               | Massachusetts will not increase the numerator of the employer's payroll  |                   |
|       | effect on January 1, 2005, with the                                | factor, and (2) the presence in Massachusetts of business property   |                   |
|       | exception of Code §  | reasonably needed for such persons' use while working remotely will  |                   |
|       | 62(a)(1). However, for tax years                                   | not increase the numerator of the employer's property factor.[3]   |                   |
|       | beginning on or after January 1,                                   | V. Pass-through Entities   |                   |
|       | 2021, Massachusetts law separately                                 | Pass-through entities (S corporations and entities treated as partnerships   |                   |
|       | allows a deduction for charitable                                  | for tax purposes) must withhold personal income tax on compensation  |                   |
|       | contributions, with no itemization                                 | paid for services performed if the compensation is Massachusetts source  |                   |
|       | requirement.[14] The forthcoming                                   | income under the rules set out in Section II of this TIR. In addition, pass-   |                   |
|       | Massachusetts charitable deduction                                 | through entities may also be required to file annual returns. Specifically,  |                   |
|       | remains in effect and is unaffected                                | partnerships having a usual place of business in Massachusetts must file   |                   |
|       | by the Act. (7) Modification of                                    | information returns. M.G.L. c. 62C, § 7. S corporations that have nexus  |                   |
|       | Limitation on Charitable   | in Massachusetts must file corporate excise returns. M.G.L. c. 62C, § 11;  |                   |
|       | Contributions During 2020 -  | M.G.L. c. 62, § 17A. In determining whether a partnership has a usual  |                   |
|       | Massachusetts does not follow the                                  | place of business in Massachusetts or whether an S corporation has   |                   |
|       | Act's temporary easing of the                                      | corporate nexus with the Commonwealth, the Department will apply the   |                   |
|       | limitation in Code § 170 for                                       | rules and limitations set out in Section IV of this TIR to employees,  |                   |
|       | personal income tax purposes. The                                  | partners and S corporation shareholders who began working remotely in  |                   |
|       | forthcoming Massachusetts  | Massachusetts due to a Pandemic-Related Circumstance. Further, in  |                   |
|       | charitable deduction remains in<br>effect and is unaffected by the | such cases, the Department will apply those rules and limitations to   |                   |
|       | Act. (8) Exclusion for Certain                                     | determine Public Law 86-272 protection and payroll factor and property factor apportionment for pass-through entities. |                   |
|       | Employer Payments of Student                                       | VI. Recordkeeping Requirement  |                   |
|       | Loans - Massachusetts does not                                     | To be eligible for the rules stated in Sections III-V of this TIR,   |                   |
|       | conform to the revisions made by                                   | businesses must maintain written records sufficient to substantiate the  |                   |
|       | the Act. Therefore, qualified                                      | existence of a Pandemic-Related Circumstance with respect to the   |                   |
|       | education loan payments made by                                    | employee(s) triggering the application of such rules. For example, a   |                   |
|       | an employer are not excluded from                                  | business that seeks to rely on a work policy, quarantine, or isolation   |                   |
|       | an employee's Massachusetts gross                                  | directions must retain a written copy of such policy or directions to  |                   |
|       | income. Likewise, Massachusetts                                    | claim the applicability of such rules.   |                   |
|       | does not conform to the  |  |                   |
|       | disallowance of the deduction for                                  |  |                   |
|       |  |  | 1                 |

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|       | interest paid by an employee on                            | VII. Paid Family and Medical Leave   |  |                   |
|       | such loans. (9) Modification of                            | Under the Massachusetts PFML program, busir  | lesses are required to   |                   |
|       | Limitation on Losses for Taxpayers                         | collect and remit PFML contributions on behalf                                     |  |                   |
|       | Other than Corporations -                                  | perform services in Massachusetts. M.G.L. c. 175M, § 1. During the                 |  |                   |
|       | Massachusetts did not adopt Code §                         |  | period that the rules in this TIR remain in effect, an individual who  |                   |
|       | 461(l) as enacted in the TCJA.                             | previously performed services outside of Massa                                     |  |                   |
|       | Therefore the suspension of the                            | subject to PFML will not become subject to PF                                      | ML solely because the  |                   |
|       | limitation has no impact for                               | individual is temporarily working from home ir                                     |  |                   |
|       | Massachusetts tax purposes.                                | Pandemic-Related Circumstance. Likewise, an  |  |                   |
|       | (10) Use of Health Savings                                 | previously performed services in Massachusetts                                     |  |                   |
|       | Accounts, Flexible Spending                                | working from home outside of Massachusetts se                                      |  |                   |
|       | Accounts, and Archer Medical                               | Related Circumstance continues to be subject to                                    | the PFML rules. The  |                   |
|       | Savings Accounts for Telehealth                            | Executive Office of Labor and Workforce Deve                                       | lopment intends to issue   |                   |
|       | Services and Over-the-Counter                              | additional guidance regarding the application of                                   | the PFML rules once  |                   |
|       | Medical Products - With respect to                         | the rules in this TIR cease to be in effect.                                       |  |                   |
|       | Code §§ 106 and 223,                                       |  |  |                   |
|       | Massachusetts follows the Code as                          | July 21, 2020  |  |                   |
|       | currently in effect and therefore                          | TIR 20-10  |  |                   |
|       | excludes from gross income                                 | [1] For the sake of clarification, an employee's                                   |  |                   |
|       | reimbursements from an HSA or                              | required quarantine, written isolation directions                                  |  |                   |
|       | FSA for medicine or drugs without                          | physician includes such orders relating to the en                                  |  |                   |
|       | a prescription and allows a                                |  | lness, or vulnerability as well as orders affecting a family member of |                   |
|       | deduction for contributions to, and                        | ne employee as a result of which the employee needs to be at home to               |  |                   |
|       | excludes from gross income                                 | care for the family member or to provide childc                                    |  |                   |
|       | reimbursements from, an HSA in                             | [2] The rules stated in this TIR do not in any wa                                  |  |                   |
|       | relation to certain remote care                            | computation that applies to determine the existe                                   |  |                   |
|       | services for plan years beginning                          | "resident" within the meaning of M.G.L. c. 62,                                     |  |                   |
|       | prior to or on December 31,                                | <u>3</u> Similarly, a corporate employee who began working in another state        |  |                   |
|       | 2021.[23] However, because                                 | solely due to a Pandemic-Related Circumstance                                      |  |                   |
|       | Massachusetts follows Code § 220                           | cause the corporation to be subject to tax in that                                 |  |                   |
|       | as amended and in effect on January                        | determining the corporation's right to apportion                                   |  |                   |
|       | 1, 2005, Massachusetts does not                            | application of the principles of throwback or the $(2, 20, 1/5) \approx (7/21/20)$ | rowout. See 830 CMR  |                   |
|       | exclude reimbursements for these                           | 63.38.1(5)." (7/21/20)   |  |                   |
|       | expenses when paid by an Archer                            |  |  |                   |
|       | MSA. C. Corporate and Business                             | 830 CMR 62.5A.3: Massachusetts Source Incom  |  |                   |
|       | Tax Provisions - (1) Small Business                        | Telecommuting due to the COVID-19 Pandemi  | c (EMERGENCY   |                   |
|       | Loan (PPP) Forgiveness - For a                             | REGULATION) (7/21/20)  |  |                   |
|       | borrower subject to Massachusetts                          | DATE:  | 07/21/2020   |                   |
|       | personal income tax, any amount                            |  |  |                   |
|       | forgiven under § 1106 of the Act is                        | ORGANIZATION:  | Massachusetts Departmer  |                   |
|       | includable in gross income and                             | UNGANIZATION:  | viassacilusetts Departmen  |                   |
|       | subject to tax, and there is no disallowance of deductions |  |  |                   |
|       | attributable to the payment of                             | <b>REGULATORY AUTHORITY:</b>   | Massachusetts General La   |                   |
|       | auroutable to the payment of                               |  |  | l                 |

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|       | expenses resulting in the   | OFFICIAL VERSION: Published by the Massach                              | usetts Register   |
|       | forgiveness of the loan. For  | official version: <u>rubisited by the Massach</u>                       | usetts Register   |
|       | purposes of the corporate excise,                                     | <b>"EMERGENCY REGULATION</b>  |                   |
|       | Massachusetts follows the Code as                                     | 830 CMR: DEPARTMENT OF REVENUE  |                   |
|       | currently in effect. Therefore any                                    | 830 CMR 62:00: INCOME TAX   |                   |
|       | amount forgiven for a corporate                                       | 830 CMR 62:00 is amended by adding the following section:               |                   |
|       | borrower under § 1106 of the Act                                      | 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents           |                   |
|       | would be excluded from  | Telecommuting due to the COVID-19 Pandemic                              |                   |
|       | Massachusetts gross income, and                                       | Skip table of contents  |                   |
|       | any deductions disallowed in accordance with IRS Notice 2020-         | TABLE OF CONTENTS   |                   |
|       | 32 would likewise be disallowed for                                   | (1) Scope of Regulation; Background; Outline of Topics; Effective       |                   |
|       |   | Date  |                   |
|       | Massachusetts tax purposes. Costs<br>and expenses paid using PPP loan | (2) Definitions   |                   |
|       | amounts that are ultimately forgiven                                  | (3) Massachusetts Source Income for Non-Residents Telecommuting         |                   |
|       | are not eligible for any of the credits                               | due to Pandemic-Related Circumstances                                   |                   |
|       | authorized under either M.G.L. c. 62                                  | (4) Sourcing Rules in Other States                                      |                   |
|       | or M.G.L. c. 63. (2) Modifications                                    | (4) Sourcing Rules in Other States                                      |                   |
|       | to the Limitations on Net Operating                                   |   |                   |
|       | Losses - The suspension of Code §                                     | ShowTable of Contents   |                   |
|       | 172 limitations has no impact for                                     | (1) Scope of Regulation; Background; Outline of Topics; Effective Date  |                   |
|       | Massachusetts tax purposes.   | (a) Scope of Regulation. 830 CMR 62.5A.3 sets forth the sourcing        |                   |
|       | (3) Modifications to Limitation on                                    | rules that apply to income earned by a non-resident employee who        |                   |
|       | Business Interest Deduction -   | telecommutes on behalf of an in-state business from a location outside  |                   |
|       | Massachusetts adopts these changes                                    | the state due to the COVID-19 pandemic.                                 |                   |
|       | subject to the rules outlined in TIR                                  | (b) <i>Background</i> . In response to the COVID-19 pandemic,           |                   |
|       | 19-17. (4) Technical Amendments                                       | Massachusetts and other states have declared states of emergency and    |                   |
|       | Regarding Qualified Improvement                                       | issued temporary social-distancing measures and other                   |                   |
|       | Property - Massachusetts adopts the                                   | restrictions. Many businesses and employees have adopted                |                   |
|       | changes made by the Act with  | telecommuting arrangements in response to the pandemic.                 |                   |
|       | respect to the depreciable life of                                    | For Massachusetts personal income tax purposes, Massachusetts           |                   |
|       | QIP for property placed in service                                    | residents are generally taxed on all of their income from whatever      |                   |
|       | after December 31, 2017. However,                                     | sources derived. M.G.L. c. 62, § 2. Non-residents are taxed on items of |                   |
|       | because Massachusetts is decoupled                                    | gross income from sources within the Commonwealth, including income     |                   |
|       | from the bonus depreciation rules in                                  | derived from or connected with any trade or business, including any     |                   |
|       | Code § 168(k), the Massachusetts                                      | employment, in Massachusetts. M.G.L. c. 62, § 5A(a). Wage income        |                   |
|       | depreciation deduction for QIP must                                   | paid to an individual that is subject to the Massachusetts personal     |                   |
|       | be calculated under Code § 168  | income tax generally must be withheld upon for each payroll period by   |                   |
|       | without regard to § 168(k).   | his or her employer. M.G.L. c. 62B, § 2.                                |                   |
|       | (5) Modification of Limitation on                                     | 830 CMR 62.5A.3 sets forth general rules applicable to non-resident     |                   |
|       | Charitable Contributions During                                       | employees who are telecommuting on behalf of an in-state business from  |                   |
|       | 2020 - Massachusetts adopts the                                       | a location outside the state due to the COVID-19 pandemic, and explains |                   |
|       | temporary easing of the limitation for corporate excise purposes.     | the parallel treatment that will be accorded to resident employees with |                   |
|       | Tor corporate excise purposes.  |   |                   |

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|       |                                       | income tax liabilities in other states that have adopted similar sourcing |                   |
|       | Massachusetts Tax Implications        | rules.  |                   |
|       | of Selected Provisions of the         | (c) Outline of Topics. 830 CMR 62.5A.3 is organized as follows:           |                   |
|       | Federal CARES Act –                   | 1. Scope of Regulation; Background; Outline of Topics;                    |                   |
|       | Individual income tax provisions:     | Effective Date  |                   |
|       | • 2020 recovery rebates to            | 2. Definitions  |                   |
|       | individuals                           | 3. Massachusetts Source Income for Non-Residents                          |                   |
|       | Since the advance payment of a        | Telecommuting due to Pandemic-Related Circumstances                       |                   |
|       | credit under the Act is not           | 4. Sourcing Rules in Other States   |                   |
|       | includable in federal gross income,   | (d) Effective Date. 830 CMR 62.5A.3 is effective through the earlier      |                   |
|       | it is not includable in Massachusetts | of December 31, 2020, or 90 days after the date on which the Governor     |                   |
|       | gross income and thus not subject to  | of the Commonwealth gives notice that the state of emergency declared     |                   |
|       | the Massachusetts personal income     | in Executive Order 591 is no longer in effect.                            |                   |
|       | tax.                                  | (2) Definitions   |                   |
|       | • Expansion of unemployment           | Unless the context requires otherwise, for the purposes of 830 CMR        |                   |
|       | benefits                              | 62.5A.3, the following definitions apply:                                 |                   |
|       | All payments of unemployment          | Massachusetts COVID-19 State of Emergency, the state of emergency         |                   |
|       | compensation, including amounts       | declared in Executive Order 591.  |                   |
|       | authorized under the Act, are         | Non-Resident, any natural person who is not a Massachusetts resident.     |                   |
|       | includable in both federal and        | Pandemic-Related Circumstances, generally include the following           |                   |
|       | Massachusetts gross income and        | situations; (a) a government order issued in response to the COVID-19     |                   |
|       | subject to Massachusetts personal     | pandemic, (b) a remote work policy adopted by an employer in              |                   |
|       | income tax.                           | compliance with federal or state government guidance or public health     |                   |
|       | • Tax-favored withdrawals from        | recommendations relating to the COVID-19 pandemic, (c) the worker's       |                   |
|       | retirement funds                      | compliance with quarantine, isolation directions relating to a COVID-19   |                   |
|       | Coronavirus-related distributions     | diagnosis or suspected diagnosis, or advice of a physician relating to    |                   |
|       | will be included in Massachusetts     | COVID-19 exposure, or (d) any other work arrangement in which an          |                   |
|       | gross income at the same time and     | employee who performed services at a location in Massachusetts prior to   |                   |
|       | in the same amounts as they are       | the Massachusetts COVID-19 state of emergency performs such services      |                   |
|       | included in federal gross income.     | for the employer from a location outside Massachusetts during a period    |                   |
|       | The exemption from the additional     | in which 830 CMR 62.5A.3 is in effect.                                    |                   |
|       | 10% tax under Code § 72(t) has no     | Resident, any natural person domiciled in Massachusetts or any natural    |                   |
|       | practical Massachusetts tax impact.   | person who is not domiciled in Massachusetts but who maintains a          |                   |
|       | Although Massachusetts conforms       | permanent place of abode in Massachusetts and spends in the aggregate     |                   |
|       | to the Code as currently in effect    | more than 183 days of the tax year in Massachusetts, including days       |                   |
|       | with respect to section 72, there is  | spent partially in and partially out of Massachusetts.                    |                   |
|       | no Massachusetts analog to the        | (3) Massachusetts Source Income for Non-Residents Telecommuting           |                   |
|       | Code § 72(t) penalty.                 | due to Pandemic-Related Circumstances                                     |                   |
|       | • Loans from qualified employer       | Under M.G.L. c. 62, § 5A(a), income of a non-resident derived from a      |                   |
|       | retirement plans                      | trade or business, including any employment, carried on in the            |                   |
|       | Massachusetts adopts the current      | Commonwealth is sourced to Massachusetts. Pursuant to this rule, all      |                   |
|       | Code with respect to federal          | compensation received for services performed by a non-resident who,       |                   |
|       | retirement provisions, specifically   | immediately prior to the Massachusetts COVID-19 state of emergency        |                   |
|       | Code §§ 72, 401 through 420, and      | was an employee engaged in performing such services in Massachusetts,     |                   |

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|       | 457. Therefore, for Massachusetts    | and who is performing services from a location outside Massachusetts  |                   |
|       | purposes a loan from a qualified     | due to a Pandemic-Related Circumstance will continue to be treated as   |                   |
|       | employer plan will be treated as a   | Massachusetts source income subject to personal income tax under  |                   |
|       | distribution to the extent it is so  | M.G.L. c. 62, § 5A and personal income tax withholding pursuant to  |                   |
|       | treated for federal purposes.        | M.G.L. c. 62B, § 2.   |                   |
|       | Temporary waiver of required         | (4) Sourcing Rules in Other States  |                   |
|       | minimum distribution rules for       | Other states have adopted or may adopt sourcing rules similar to the rule   |                   |
|       | certain retirement plans and         | in 830 CMR 62.5A.3(3). A resident employee who, immediately prior   |                   |
|       | accounts                             | to the Massachusetts COVID-19 state of emergency was an employee  |                   |
|       | Massachusetts adopts the current     | engaged in performing services from a location outside of   |                   |
|       | Code with respect to federal         | Massachusetts, and who began performing such services in  |                   |
|       | annuities under Code § 72 and other  | Massachusetts due to a Pandemic-Related Circumstance, will be eligible  |                   |
|       | retirement provisions, specifically  | for a credit for income taxes paid to the state where the employee was  |                   |
|       | Code §§ 401 through 420, and 457,    | previously providing services, to the extent provided under M.G.L. c. 62,   |                   |
|       | excluding 402A and                   | § 6(a). In addition, the employer of such employee is not obligated to  |                   |
|       | 408(q). However, because             | withhold Massachusetts income tax to the extent the employer remains  |                   |
|       | Massachusetts has no analog to the   | required to withhold income tax with respect to the employee in such  |                   |
|       | federal penalties at issue, these    | other state.  |                   |
|       | changes have no practical            |   |                   |
|       | Massachusetts tax impact.            | Regulatory Authority:   |                   |
|       | • Allowance of partial above-the-    | 830 CMR 62.5A.3: M.G.L. c. 14, § 6(1); M.G.L. c. 62C, § 3" (7/21/20)  |                   |
|       | line deduction for charitable        |   |                   |
|       | contributions                        | <u>TIR 20-9: Massachusetts Tax Implications of Selected Provisions of the</u>   |                   |
|       | Massachusetts does not adopt the     | Federal CARES Act (7/13/20)   |                   |
|       | addition of subsection (22) to Code  |   |                   |
|       | § 62(a) because Massachusetts        | A. Introduction   |                   |
|       | generally follows Code § 62(a) as in | On March 27, 2020, Public Law No. 116-136, the federal "Coronavirus   |                   |
|       | effect on January 1, 2005, with the  | Aid, Relief and Economic Security Act," also known as the CARES Act   |                   |
|       | exception of Code §                  | (the "Act") was signed into law. The Act contains a number of tax   |                   |
|       | 62(a)(1). However, for tax years     | provisions, some of which have Massachusetts tax implications. This   |                   |
|       | beginning on or after January 1,     | Technical Information Release ("TIR") explains the impact of selected provisions of the Act on Massachusetts taxation.[1] |                   |
|       | 2021, Massachusetts law separately   | This TIR addresses the following provisions of the Act:   |                   |
|       | allows a deduction for charitable    | Individual income tax provisions:   |                   |
|       | contributions, with no itemization   | 1   |                   |
|       | requirement.[17] The forthcoming     | 2020 recovery rebates to individuals  |                   |
|       | Massachusetts charitable deduction   | • Expansion of unemployment benefits  |                   |
|       | remains in effect and is unaffected  | • Tax-favored withdrawals from retirement funds   |                   |
|       | by the Act.                          | Loans from qualified employer retirement plans  |                   |
|       | Modification of limitation on        | • Temporary waiver of required minimum distribution rules for   |                   |
|       | charitable contributions during      | certain retirement plans and accounts   |                   |
|       |                                      | Allowance of partial above-the-line deduction for charitable  |                   |
|       | For individuals, Massachusetts       | contributions   |                   |
|       | follows Code § 170 as amended and    | Modification of limitation on charitable contributions during   |                   |
|       | in effect on January 1, 2005.        | 2020  |                   |

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|       | Therefore, Massachusetts does not                            | • Exclusion for certain employer payments of student loans  |                   |
|       | follow the Act's temporary easing                            | <ul> <li>Modification of limitation on losses for taxpayers other than</li> </ul>                           |                   |
|       | of the limitation in Code § 170 for                          | corporations  |                   |
|       | personal income tax purposes. The                            | • Changes to health savings accounts, flexible spending accounts,   |                   |
|       | forthcoming Massachusetts<br>charitable deduction remains in | and Archer medical savings accounts   |                   |
|       | effect and is unaffected by the Act.                         | Corporate and business tax provisions:  |                   |
|       | <ul> <li>Exclusion for certain employer</li> </ul>           | Small business loan forgiveness   |                   |
|       | payments of student loans                                    | Modifications to the limits on net operating losses   |                   |
|       | Massachusetts follows Code §§ 127                            | Modifications to limitation on business interest deduction  |                   |
|       | and 221 as amended and in effect on                          | Technical amendments regarding qualified improvement  |                   |
|       | January 1, 2005.[23] Consequently,                           | property  |                   |
|       | Massachusetts does not conform to                            | Modification of limitation on charitable contributions during   |                   |
|       | the revisions made by the                                    | 2020<br>For Massachusetts personal income tax purposes, gross income means                                  |                   |
|       | Act. Therefore, qualified education                          | federal gross income as defined under the Internal Revenue Code   |                   |
|       | loan payments made by an employer                            | ("Code"), with certain modifications required under G.L. c. 62, §§ 6F                                       |                   |
|       | are not excluded from an                                     | and 2(a).[2] General Laws, chapter 62 defines the term "Code" as the  |                   |
|       | employee's Massachusetts gross                               | Internal Revenue Code as amended on January 1, 2005 and in effect for                                       |                   |
|       | income. Likewise, Massachusetts                              | the taxable year, with certain exceptions.[3] Therefore, for purposes of                                    |                   |
|       | does not conform to the disallowance of the deduction for    | determining Massachusetts gross income for personal income tax  |                   |
|       | interest paid by an employee on                              | purposes, Massachusetts generally follows the provisions of the Code as                                     |                   |
|       | such loans.  | amended and in effect on January 1, 2005. In certain instances,   |                   |
|       | <ul> <li>Modification of limitation on</li> </ul>            | however, Massachusetts specifically adopts provisions of the Code as  |                   |
|       | losses for taxpayers other than                              | currently in effect. For Massachusetts corporate excise purposes, gross                                     |                   |
|       | corporations   | income means federal gross income as defined under the Code, with   |                   |
|       | For personal income taxpayers,                               | certain modifications, as amended and in effect for the taxable year.[4]                                    |                   |
|       | Massachusetts follows Code § 461                             | B. Individual Income Tax Provisions   |                   |
|       | as amended and in effect on January                          | (1) 2020 Recovery Rebates to Individuals  |                   |
|       | 1, 2005. Consequently,                                       | Section 2201 of the Act adds new Code § 6428, which, subject to certain                                     |                   |
|       | Massachusetts does not adopt Code                            | limitations, provides a refundable credit to individual taxpayers against                                   |                   |
|       | § 461(l) as enacted in the TCJA.                             | federal income taxes in an amount equal to the sum of \$1,200 (\$2,400                                      |                   |
|       | Therefore, the suspension of the                             | for taxpayers filing joint returns) plus \$500 for each "qualifying child"                                  |                   |
|       | limitation has no impact for                                 | as defined in Code § 24(c). The credit may be claimed for the 2020  |                   |
|       | Massachusetts tax purposes.[26]                              | taxable year (i.e., it will be claimed on returns filed in 2021), but will be                               |                   |
|       | Changes to health savings     accounts flavible spending     | refunded in advance in 2020. The credit is based on the adjusted gross                                      |                   |
|       | accounts, flexible spending                                  | income reported on the taxpayer's 2019 or 2018 return and phases out at                                     |                   |
|       | accounts, and Archer medical savings accounts                | higher amounts of adjusted gross income.  |                   |
|       | With respect to Code §§ 106 and                              | Massachusetts gross income is federal gross income with certain   |                   |
|       | 223, Massachusetts follows the                               | modifications not relevant here. [5] Since the advance payment of a   |                   |
|       | Code as currently in effect and                              | credit under the Act is not includable in federal gross income, it is                                       |                   |
|       | therefore excludes from gross                                | not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax. |                   |
|       | income reimbursements from an                                | (2) Expansion of Unemployment Benefits  |                   |
| L     |  |   |                   |

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|       | HSA or FSA for medicine or drugs   | Sections 2101-2116 of the Act provide for an emergency expansion of   |                   |
|       | without a prescription and allows a                                      | unemployment benefits. Section 2102 temporarily extends benefits to   |                   |
|       | deduction for contributions to, and                                      | individuals who are not otherwise eligible for state and federal  |                   |
|       | excludes from gross income   | unemployment benefits or who are unable to work as a direct result of   |                   |
|       | reimbursements from, an HSA in   | the COVID-19 public health emergency, including self-employed   |                   |
|       | relation to certain remote care  | individuals, independent contractors, and those with a limited work   |                   |
|       | services for plan years beginning  | history. Under sections 2102, 2104 and 2107, all recipients of state-paid   |                   |
|       | prior to or on December 31,  | unemployment compensation, including those who have otherwise   |                   |
|       | 2021.[27] However, because   | exhausted the benefits they were entitled to under state or federal law,  |                   |
|       | Massachusetts follows Code § 220   | and those temporarily eligible under section 2102 of the Act, may collect   |                   |
|       | as amended and in effect on January                                      | unemployment compensation for a maximum of 39 weeks instead of the  |                   |
|       | 1, 2005, Massachusetts does not  | usual 26 weeks between January 27, 2020 and December 31, 2020.[6]   |                   |
|       | exclude reimbursements for these   | Additionally, any unemployment compensation received between April  |                   |
|       | expenses when paid by an Archer  | 5, 2020 and July 31, 2020 will include a \$600 per week increase under  |                   |
|       | MSA.   | section 2104 of the Act.  |                   |
|       | Corporate and business tax   | Under the 2005 Code (and under current Code), federal gross income  |                   |
|       | provisions:  | includes unemployment compensation.[7] No provision of the Act  |                   |
|       | Small business loan  | excludes these payments from federal gross income. Therefore, all   |                   |
|       | forgiveness  | payments of unemployment compensation, including amounts  |                   |
|       | For purposes of personal income  | authorized under the Act, are includable in both federal and  |                   |
|       | tax, Massachusetts generally   | Massachusetts gross income and subject to Massachusetts personal  |                   |
|       | follows the Code as amended and in                                       | income tax.   |                   |
|       | effect on January 1,   | (3) Tax-favored Withdrawals for Retirement Plans  |                   |
|       | 2005. Therefore, for a borrower  | The Act establishes tax-favorable rules for withdrawals from certain  |                   |
|       | subject to Massachusetts personal  | retirement plans. [8] Under Code § 72(t), early distributions from certain  |                   |
|       | income tax, any amount forgiven  | retirement plans generally are subject to an additional 10% tax. The Act  |                   |
|       | under § 1106 of the Act is   | exempts from the additional tax any early distribution that is a  |                   |
|       | includable in gross income and   | "coronavirus-related distribution."[9] A coronavirus-related distribution   |                   |
|       | subject to tax, and there is no  | is a distribution that is made from an eligible retirement plan to a  |                   |
|       | disallowance of deductions   | qualified individual from January 1, 2020, to December 30, 2020, up to  |                   |
|       | attributable to the payment of   | an aggregate limit of \$100,000 from all plans and IRAs. [10] The Act   |                   |
|       | expenses resulting in the  | also provides for coronavirus-related distributions to be included in a   |                   |
|       | forgiveness of the loan. For   | taxpayer's income ratably over a three-year period unless a taxpayer  |                   |
|       | purposes of the corporate excise,  | elects otherwise.[11]   |                   |
|       | Massachusetts follows the Code as  | Massachusetts gross income is federal gross income with certain   |                   |
|       | currently in effect. Therefore any                                       | modifications not relevant here. [12] Therefore, <b>coronavirus-related</b>   |                   |
|       | amount forgiven for a corporate  | distributions will be included in Massachusetts gross income at the   |                   |
|       | borrower under § 1106 of the Act   | same time and in the same amounts as they are included in federal   |                   |
|       | would be excluded from   | gross income. The exemption from the additional 10% tax under<br>Code & 72(t) has no practical Massachusatts tax impact. Although |                   |
|       | Massachusetts gross income, and  | Code § 72(t) has no practical Massachusetts tax impact. Although  |                   |
|       | any deductions disallowed in   | Massachusetts conforms to the Code as currently in effect with  |                   |
|       | accordance with IRS Notice 2020-   | respect to section 72, there is no Massachusetts analog to the Code § 72(t) penalty.  |                   |
|       | 32 would likewise be disallowed for<br>Massachusetts tax purposes. Costs | <ul><li>(4) Loans from Qualified Employer Retirement Plans</li></ul>  |                   |
|       | wassachuseus tax purposes. Costs   | (+) Loans nom Quanneu Employer Kenrement Flans  |                   |

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|       | and expenses paid using PPP loan  | The Act modifies the rules applicable to loans from qualified employer       |                   |
|       | amounts that are ultimately forgiven                                      | retirement plans. Pursuant to Code § 72(p), a loan to an employee from       |                   |
|       | are not eligible for any of the credits                                   | such a plan is treated as a distribution for tax purposes unless it falls    |                   |
|       | that may be claimed under either  | under one of several exceptions. Under one such exception, a loan is         |                   |
|       | G.L. c. 62 or G.L. c. 63.   | generally not treated as a distribution to the extent that the loan does not |                   |
|       | • Modifications to the limits on  | exceed a certain dollar amount. The Act increases that threshold from        |                   |
|       | net operating losses  | \$50,000 to \$100,000 for loans made during the 180-day period               |                   |
|       | Massachusetts does not conform to   | beginning on March 27, 2020.[13] In addition, where a qualified              |                   |
|       | the NOL rules under Code § 172 in   | individual with an outstanding loan from a qualified employer plan has a     |                   |
|       | computing taxable income. For   | loan due date that occurs during the period beginning on March 27, 2020      |                   |
|       | corporations, the NOL deduction is  | and ending on December 31, 2020, such due date will be delayed for one       |                   |
|       | determined under G.L. c. 63, §§   | year.[14]  |                   |
|       | 30.4(ii) and 30.5. Additionally,  | Massachusetts adopts the current Code with respect to federal                |                   |
|       | Massachusetts does not allow an   | retirement provisions, specifically Code §§ 72, 401 through 420, and         |                   |
|       | NOL deduction for personal income   | 457. Therefore, for Massachusetts purposes a loan from a qualified           |                   |
|       | tax purposes.[33] Therefore the   | employer plan will be treated as a distribution to the extent it is so       |                   |
|       | suspension of Code § 172  | treated for federal purposes.  |                   |
|       | limitations has no impact for   | (5) Temporary Waiver of Required Minimum Distribution Rules                  |                   |
|       | Massachusetts tax purposes.   | for Certain Retirement Plans and Accounts                                    |                   |
|       | Further, Massachusetts does not   | The Act amends Code §§ 401 and 402, to waive temporarily minimum             |                   |
|       | allow NOLs to be carried back and   | distribution requirements and rules, and associated penalties, for rollover  |                   |
|       | deducted under any  | distributions for certain retirement plans, including individual retirement  |                   |
|       | circumstances.[34]  | plans, annuities and deferred compensation plans, for 2020.[15]              |                   |
|       | <ul> <li>Modifications to limitation on</li> </ul>                        | Massachusetts adopts the current Code with respect to federal                |                   |
|       | business interest deduction   | annuities under Code § 72 and other retirement provisions,                   |                   |
|       | Massachusetts adopts the current  | specifically Code §§ 401 through 420, and 457, excluding 402A and            |                   |
|       | Code with respect to Code § 163 for                                       | 408(q). However, because Massachusetts has no analog to the                  |                   |
|       | both personal income tax and  | federal penalties at issue, these changes have no practical                  |                   |
|       | corporate excise purposes.  | Massachusetts tax impact.  |                   |
|       | Therefore, Massachusetts adopts   | (6) Allowance of Partial Above-the-Line Deduction for Charitable             |                   |
|       | these changes subject to the rules  | Contributions  |                   |
|       | outlined in TIR 19-17.  | Code § 170 provides a deduction for charitable contributions. Prior to       |                   |
|       | Technical amendments  | the Act, the federal deduction could be claimed by an individual only if     |                   |
|       | regarding qualified   | the individual itemized deductions. The Act amends Code § 62(a) by           |                   |
|       | improvement property  | adding new paragraph (22), which allows an individual who does not           |                   |
|       | Massachusetts follows the current   | itemize to deduct up to \$300 of qualified charitable contributions for      |                   |
|       | Code with respect to Code § 168,  | taxable years beginning after December 31, 2019.[16]                         |                   |
|       | -   | Massachusetts does not adopt the addition of subsection (22) to Code         |                   |
|       | except for § 168(k), for purposes of<br>both the personal income tax and  | § 62(a) because Massachusetts generally follows Code § 62(a) as in           |                   |
|       | corporate excise. Therefore,  | effect on January 1, 2005, with the exception of Code §                      |                   |
|       | Massachusetts adopts the changes  | 62(a)(1). However, for tax years beginning on or after January 1,            |                   |
|       | made by the Act with respect to the                                       | 2021, Massachusetts law separately allows a deduction for charitable         |                   |
|       |   | contributions, with no itemization requirement.[17] The                      |                   |
|       | depreciable life of QIP for property placed in service after December 31, | contributions, with no remization requirements.                              |                   |
|       | placed in service after December 31,                                      |  | l                 |

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|       | 2017. However, Massachusetts is       | forthcoming Massachusetts charitable deduction remains in effect            |                   |
|       | decoupled from the bonus              | and is unaffected by the Act.   |                   |
|       | depreciation rules in Code § 168(k).  | (7) Modification of Limitation on Charitable Contributions During           |                   |
|       | Consequently, the Massachusetts       | 2020  |                   |
|       | depreciation deduction for QIP must   | In general, the deduction for charitable contributions by an individual     |                   |
|       | be calculated under Code § 168        | taxpayer may not exceed 50% of the taxpayer's adjusted gross income,        |                   |
|       | without regard to § 168(k).           | with certain modifications. [18] The Act temporarily eases that             |                   |
|       | Modification of limitation on         | limitation with respect to certain cash contributions to charitable         |                   |
|       | charitable contributions during       | organizations made during calendar year 2020.[19] With regard to            |                   |
|       | 2020                                  | individuals, a deduction for 2020 cash contributions will be allowed up     |                   |
|       | Massachusetts follows the Code as     | to the amount of the taxpayer's contribution base less all other charitable |                   |
|       | currently in effect for purposes of   | contributions allowed.[20]  |                   |
|       | the corporate excise. Therefore,      | For individuals, Massachusetts follows Code § 170 as amended and            |                   |
|       | Massachusetts adopts the temporary    | in effect on January 1, 2005. Therefore, Massachusetts does not             |                   |
|       | easing of the charitable contribution | follow the Act's temporary easing of the limitation in Code § 170 for       |                   |
|       | limitation for corporate excise       | personal income tax purposes. The forthcoming Massachusetts                 |                   |
|       | purposes. 7/13/20)                    | charitable deduction remains in effect and is unaffected by the Act.        |                   |
|       |                                       | (8) Exclusion for Certain Employer Payments of Student Loans                |                   |
|       |                                       | The Act expands the definition of "educational assistance" excludible       |                   |
|       |                                       | from gross income under Code § 127(c) to include qualified education        |                   |
|       | (Technical Information Release        | loan payments (as defined in Code § 221(d)(1)) made by an employer          |                   |
|       | ("TIR") 20-2 announced that the       | after March 27, 2020 and before January 1, 2021. The exclusion applies      |                   |
|       | Department of Revenue (the            | to payments by an employer of principal or interest on any qualified        |                   |
|       | "Department") would waive any         | education loan incurred by an employee for the education of the             |                   |
|       | late-file or late-pay penalties       | employee.[21] The Act also amends Code § 221(e)(1) to disallow a            |                   |
|       | imposed under G.L. c. 62C, § 33 for   | deduction for interest paid on such qualified loan by the employee on an    |                   |
|       | returns and payments due during the   | amount that is excluded from gross income under the Act.[22]                |                   |
|       | period March 20, 2020 through May     | Massachusetts follows Code §§ 127 and 221 as amended and in effect          |                   |
|       | 31, 2020, for certain taxpayers. This | on January 1, 2005.[23] Consequently, Massachusetts does not                |                   |
|       | TIR announces that the Department     | conform to the revisions made by the Act. Therefore, qualified              |                   |
|       | will extend the penalty waiver to     | education loan payments made by an employer are not excluded                |                   |
|       | returns and payments due through      | from an employee's Massachusetts gross income. Likewise,                    |                   |
|       | August 31, 2020 for those same        | Massachusetts does not conform to the disallowance of the deduction         |                   |
|       | <u>taxpayers.)</u>                    | for interest paid by an employee on such loans.                             |                   |
|       |                                       | (9) Modification of Limitation on Losses for Taxpayers Other than           |                   |
|       |                                       | Corporations  |                   |
|       |                                       | For tax years beginning after December 31, 2017 and before January 1,       |                   |
|       |                                       | 2026, P.L. 115-97, commonly known as "The Tax Cuts and Jobs Act"            |                   |
|       |                                       | ("TCJA") limited the deductions attributable to any business of a non-      |                   |
|       |                                       | corporate taxpayer under new Code § 461(1).[24] The Act suspends            |                   |
|       |                                       | those limitations. [25]   |                   |
|       |                                       | For personal income taxpayers, Massachusetts follows Code § 461 as          |                   |
|       |                                       | amended and in effect on January 1, 2005. Consequently,                     |                   |
|       |                                       | Massachusetts does not adopt Code § 461(l) as enacted in the TCJA.          |                   |

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|       |               | Therefore, the suspension of the limitation has no impact for                           |                   |
|       |               | Massachusetts tax purposes.[26]   |                   |
|       |               | (10) Use of Health Savings Accounts, Flexible Spending Accounts,                        |                   |
|       |               | and Archer Medical Savings Accounts for Telehealth Services and                         |                   |
|       |               | <b>Over-the-Counter Medical Products</b>  |                   |
|       |               | In general, a taxpayer may deduct amounts contributed to, and exclude                   |                   |
|       |               | from gross income reimbursements from, his or her Health Savings                        |                   |
|       |               | Account ("HSA"), Flexible Spending Account ("FSA"), or Archer                           |                   |
|       |               | Medical Savings Account ("Archer MSA") for certain health care                          |                   |
|       |               | costs. Under the Act, Code §§ 106(f), 220(d)(2)(A), and 223(d)(2) were                  |                   |
|       |               | amended to allow amounts paid or expenses incurred for medicine or                      |                   |
|       |               | drugs without a medical prescription to be covered by an HSA, FSA, or                   |                   |
|       |               | Archer MSA. These changes apply to amounts paid or expenses                             |                   |
|       |               | incurred after December 31, 2019. The Act also amended Code §                           |                   |
|       |               | 223(c)(2) to allow, for plan years beginning on or before December 31,                  |                   |
|       |               | 2021, high-deductible health plans with an HSA to cover telehealth and                  |                   |
|       |               | other remote care services, even if the taxpayer fails to have a deductible             |                   |
|       |               | for such services. This change became effective upon the enactment of                   |                   |
|       |               | the Act on March 27, 2020.  |                   |
|       |               | With respect to Code §§ 106 and 223, Massachusetts follows the                          |                   |
|       |               | Code as currently in effect and therefore excludes from gross                           |                   |
|       |               | income reimbursements from an HSA or FSA for medicine or drugs                          |                   |
|       |               | without a prescription and allows a deduction for contributions to,                     |                   |
|       |               | and excludes from gross income reimbursements from, an HSA in                           |                   |
|       |               | relation to certain remote care services for plan years beginning                       |                   |
|       |               | prior to or on December 31, 2021.[27] However, because                                  |                   |
|       |               | Massachusetts follows Code § 220 as amended and in effect on                            |                   |
|       |               | January 1, 2005, Massachusetts does not exclude reimbursements                          |                   |
|       |               | for these expenses when paid by an Archer MSA.  |                   |
|       |               | C. Corporate and Business Tax Provisions  |                   |
|       |               | (1) Small Business Loan Forgiveness   |                   |
|       |               | Section 1106 of the Act provides loan forgiveness to small businesses                   |                   |
|       |               | for certain loans made pursuant to the Paycheck Protection Program                      |                   |
|       |               | ("PPP") under the Small Business Act. [28] A borrower is eligible for                   |                   |
|       |               | loan forgiveness equal to the amount spent (but not exceeding the                       |                   |
|       |               | principal amount of the loan) by the borrower during an 8-week period                   |                   |
|       |               | after the origination date of the loan on the following items:                          |                   |
|       |               | • payroll costs;  |                   |
|       |               | • interest payments on mortgage obligations incurred before                             |                   |
|       |               | February 15, 2020;  |                   |
|       |               | • payments of rent on any lease in force before February 15,                            |                   |
|       |               | 2020; and   |                   |
|       |               | <ul> <li>utility payments, for which service began before February 15, 2020.</li> </ul> |                   |

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|       |               | Under the Act, any amount of cancelled indebtedness that would             |                   |
|       |               | otherwise be includable in the gross income of the borrower under the      |                   |
|       |               | Code for federal income tax purposes is excluded from gross                |                   |
|       |               | income.[29] In addition, no deduction is allowed for an expense that is    |                   |
|       |               | otherwise deductible if both (1) the payment of the expense results in     |                   |
|       |               | forgiveness of a loan made under the PPP and (2) the income associated     |                   |
|       |               | with the forgiveness is excluded from gross income pursuant to the         |                   |
|       |               | Act.[30]   |                   |
|       |               | For purposes of personal income tax, Massachusetts generally               |                   |
|       |               | follows the Code as amended and in effect on January 1,                    |                   |
|       |               | 2005. Therefore, for a borrower subject to Massachusetts personal          |                   |
|       |               | income tax, any amount forgiven under § 1106 of the Act is                 |                   |
|       |               | includable in gross income and subject to tax, and there is no             |                   |
|       |               | disallowance of deductions attributable to the payment of expenses         |                   |
|       |               | resulting in the forgiveness of the loan. For purposes of the              |                   |
|       |               | corporate excise, Massachusetts follows the Code as currently in           |                   |
|       |               | effect. Therefore any amount forgiven for a corporate borrower             |                   |
|       |               | under § 1106 of the Act would be excluded from Massachusetts               |                   |
|       |               | gross income, and any deductions disallowed in accordance with IRS         |                   |
|       |               | Notice 2020-32 would likewise be disallowed for Massachusetts tax          |                   |
|       |               | purposes. Costs and expenses paid using PPP loan amounts that are          |                   |
|       |               | ultimately forgiven are not eligible for any of the credits that may be    |                   |
|       |               | claimed under either G.L. c. 62 or G.L. c. 63.                             |                   |
|       |               | (2) Modifications to the Limitations on Net Operating Losses               |                   |
|       |               | The Act suspends several limitations on the amount of net operating loss   |                   |
|       |               | ("NOL") that can be claimed by a business under Code § 172, including      |                   |
|       |               | the rule limiting the NOL deduction to 80% of taxable income.[31] In       |                   |
|       |               | addition, the Act allows federal NOLs incurred in 2018 through 2020 to     |                   |
|       |               | be carried back and deducted in prior years.[32]                           |                   |
|       |               | Massachusetts does not conform to the NOL rules under Code § 172           |                   |
|       |               | in computing taxable income. For corporations, the NOL deduction           |                   |
|       |               | is determined under G.L. c. 63, §§ 30.4(ii) and 30.5. Additionally,        |                   |
|       |               | Massachusetts does not allow an NOL deduction for personal                 |                   |
|       |               | income tax purposes.[33] Therefore the suspension of Code § 172            |                   |
|       |               | limitations has no impact for Massachusetts tax purposes. Further,         |                   |
|       |               | Massachusetts does not allow NOLs to be carried back and deducted          |                   |
|       |               | under any circumstances.[34]   |                   |
|       |               | (3) Modifications to Limitation on Business Interest Deduction             |                   |
|       |               | Code § 163(j) limits the deductibility of business interest for tax years  |                   |
|       |               | beginning after December 31, 2017.[35] This provision generally limits     |                   |
|       |               | the deductibility of net interest expense to 30% of a taxpayer's adjusted  |                   |
|       |               | taxable income.[36] The amount of net business interest expenses in        |                   |
|       |               | excess of the current year limitation is carried forward and treated as    |                   |
|       |               | business interest paid or accrued in the following year. Business interest |                   |

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|       |               | is defined by the Code as any interest paid or accrued on debt that is                    |                   |
|       |               | "properly allocable to a trade or business" and does not include                          |                   |
|       |               | investment interest.[37] The limitation does not apply to taxpayers with                  |                   |
|       |               | average gross receipts of less than \$25 million over the preceding three                 |                   |
|       |               | taxable years, or to taxpayers engaged in certain trades.[38]                             |                   |
|       |               | Section 2306 of the Act amends Code § 163(j) by inserting a special rule                  |                   |
|       |               | for tax years 2019 and 2020 that potentially increases a taxpayer's                       |                   |
|       |               | current year business interest deduction (1) by increasing the limitation                 |                   |
|       |               | on the deduction to 50% of adjusted taxable income (with special rules                    |                   |
|       |               | for partnerships), and (2) by allowing an election to use 2019 adjusted                   |                   |
|       |               | taxable income in calculating the limitation for tax year 2020.                           |                   |
|       |               | Massachusetts adopts the current Code with respect to Code § 163                          |                   |
|       |               | for both personal income tax and corporate excise purposes.                               |                   |
|       |               | Therefore, Massachusetts adopts these changes subject to the rules outlined in TIR 19-17. |                   |
|       |               | (4) Technical Amendments Regarding Qualified Improvement                                  |                   |
|       |               | Property  |                   |
|       |               | The Act makes changes to the depreciable life of "qualified                               |                   |
|       |               | improvement property" ("QIP") as defined in Code §  |                   |
|       |               | 168(e)(6)(A).[39] Prior to the Act, the depreciable life of QIP was 39                    |                   |
|       |               | years. Under the Act, QIP is assigned a 15-year depreciable life under                    |                   |
|       |               | MACRS, the modified accelerated cost recovery system, and a 20-year                       |                   |
|       |               | depreciable life under ADS, the alternative depreciation system. [40] The                 |                   |
|       |               | change under MACRS makes QIP eligible for bonus depreciation under                        |                   |
|       |               | Code § 168(k). In addition, the definition of QIP was modified by the                     |                   |
|       |               | Act to include only improvements "made by the taxpayer."[41] The                          |                   |
|       |               | changes apply to QIP placed in service after December 31, 2017.                           |                   |
|       |               | Massachusetts follows the current Code with respect to Code § 168,                        |                   |
|       |               | except for § 168(k), for purposes of both the personal income tax                         |                   |
|       |               | and corporate excise. Therefore, Massachusetts adopts the changes                         |                   |
|       |               | made by the Act with respect to the depreciable life of QIP for                           |                   |
|       |               | property placed in service after December 31, 2017. However,                              |                   |
|       |               | Massachusetts is decoupled from the bonus depreciation rules in                           |                   |
|       |               | Code § 168(k). Consequently, the Massachusetts depreciation                               |                   |
|       |               | deduction for QIP must be calculated under Code § 168 without                             |                   |
|       |               | regard to § 168(k).<br>(5) Modification of Limitation on Charitable Contributions During  |                   |
|       |               | 2020  |                   |
|       |               | In general, the deduction for charitable contributions by a corporate                     |                   |
|       |               | taxpayer may not exceed 10% of the corporation's taxable income, with                     |                   |
|       |               | modifications.[42] The Act temporarily eases that limitation with                         |                   |
|       |               | respect to certain cash contributions made to charitable organizations                    |                   |
|       |               | during calendar year 2020.[43] With regard to corporations, the Act                       |                   |
|       |               | allows a deduction for 2020 cash contributions in an amount up to 25%                     |                   |
| L     |               | anows a doubtion for 2020 cash contributions in an amount up to 2370                      | l                 |

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|       |               | of the taxpayer's taxable income less the amount of all other charitable   |                   |
|       |               | contributions allowed.[44]   |                   |
|       |               | Massachusetts follows the Code as currently in effect for purposes of  |                   |
|       |               | the corporate excise. Therefore, Massachusetts adopts the  |                   |
|       |               | temporary easing of the charitable contribution limitation for   |                   |
|       |               | corporate excise purposes." (7/13/20)  |                   |
|       |               | Informational Guideline Release (IGR) No. 20-10 – Application for  |                   |
|       |               | Authority from the Commissioner of Revenue to Abate Local Taxes and  |                   |
|       |               | Charges (July 2020)  |                   |
|       |               |  |                   |
|       |               | TIR 20-7: Extension of Late-File and Late- Pay Penalty Relief for  |                   |
|       |               | Certain Business Taxpayers Affected by the COVID-19 State of   |                   |
|       |               | Emergency (6/18/20)  |                   |
|       |               | Technical Information Release ("TIR") 20-2 announced that the  |                   |
|       |               | Department of Revenue (the "Department") would waive any late-file or  |                   |
|       |               | late-pay penalties imposed under G.L. c. 62C, § 33 for returns and   |                   |
|       |               | payments due during the period March 20, 2020 through May 31, 2020,  |                   |
|       |               | for certain taxpayers. This TIR announces that the Department will   |                   |
|       |               | extend the penalty waiver to returns and payments due through August   |                   |
|       |               | 31, 2020 for those same taxpayers. The following taxpayers are eligible  |                   |
|       |               | for the waiver:  |                   |
|       |               | • Vendors with meals tax return and payment obligations  |                   |
|       |               | pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for  |                   |
|       |               | relief announced in Emergency Regulation 830 CMR   |                   |
|       |               | 62C.16.2(7)[1] promulgated by the Department on June 18,   |                   |
|       |               | 2020; and  |                   |
|       |               | Operators and intermediaries with room occupancy excise  |                   |
|       |               | return and payment obligations pursuant to G.L. c. 62C, § 16   |                   |
|       |               | that do not otherwise qualify for relief announced in Emergency  |                   |
|       |               | Regulation 830 CMR 64G.1.1(11)[2] promulgated by the   |                   |
|       |               | Department on June 18, 2020.   |                   |
|       |               | TIR 20-2 is superseded. The relief announced in this TIR is a waiver of  |                   |
|       |               | penalties only; statutory interest will continue to accrue. The penalty  |                   |
|       |               | waiver offered in this TIR is limited to the taxpayers and tax periods   |                   |
|       |               | outlined above. Applications for waiver of penalties for sales tax other   |                   |
|       |               | than sales tax on meals, or other circumstances not covered above, will  |                   |
|       |               | be handled on a case-by-case basis based on reasonable cause. See  |                   |
|       |               | Administrative Procedure 633: Guidelines for the Waiver and  |                   |
|       |               | Abatement of Penalties.  |                   |
|       |               | [1] 830 CMR 62C.16.2(7) suspends sales and use tax return filing and   |                   |
|       |               | payment remittance obligations for vendors whose cumulative sales and<br>use tax liability in the 12-month period ending February 29, 2020 is less |                   |
|       |               | use tax natinity in the 12-month period ending reducity 29, 2020 Is less   |                   |

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|       |               | <ul> <li>than \$150,000. These provisions do not apply to marijuana retailers as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles. Such vendors shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).</li> <li>[2] 830 CMR 64G.1.1(11)(g) suspends room occupancy return filing and</li> </ul>   |                   |
|       |               | payment remittance obligations for operators whose cumulative liability<br>in the 12-month period ending February 29, 2020 is less than<br>\$150,000. These provisions do not apply to<br>intermediaries. Intermediaries shall continue to file returns and make<br>payments in accordance with the rules set forth in 830 CMR<br>64G.1.1(11).  |                   |
|       |               | 830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (updated 6/18/20)  |                   |
|       |               | Status: Emergency Regulation Promulgated 6/18/2020  |                   |
|       |               | Tax Type: Sales (including Sales tax on meals) and Use Tax  |                   |
|       |               | "Summary: This emergency regulation amendment adds a new section (7) which suspends return filing and payment remittance obligations for certain vendors during the COVID-19 pandemic. Specifically, the sales and use tax filing and payment schedule for vendors, whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be as follows. Returns and payments otherwise due during the period beginning March 20, 2020 and ending August 31, 2020, inclusive, shall be suspended. All such returns and payments, including any local option amounts, shall be due on September 20, 2020. This suspension does not apply to marijuana retailers as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles. Such vendors shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6)." |                   |
|       |               | <ul> <li>"Emergency Amendment Promulgated 6/18/2020 - New Section (7)</li> <li>(7) Sales Tax Filing and Payment Schedule For Certain Vendors During COVID-19 Pandemic</li> <li>Notwithstanding 830 CMR 62C.16.2(3)-(6), with respect to vendors whose cumulative liability in the 12-month period ending February 29, 2020 for returns required to be filed under M.G.L. c. 62C, § 16(h) and (i) is less than \$150,000, returns and payments otherwise due during the period beginning March 20, 2020 and ending August 31, 2020,</li> </ul>   |                   |

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|       |               | inclusive, shall be suspended. All such returns and payments, including<br>any local option amounts, shall be due on September 20, 2020. This<br>suspension does not apply to marijuana retailers as defined in M.G.L. c.<br>94G, § 1, marketplace facilitators or vendors selling motor vehicles.<br>Such vendors shall continue to file returns and make payments in<br>accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6)."<br>(updated 6/18/20)   |                   |
|       |               | 830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (updated 6/18/20)<br>Emergency Amendment Promulgated 6/18/2020 - New Subsection  |                   |
|       |               | (11)(g)   |                   |
|       |               | "(g) <i>Returns and Payments During COVID-19</i><br><i>Pandemic.</i> Notwithstanding 830 CMR 64G.1.1(11)(a)-(f), with respect<br>to operators whose cumulative liability in the 12-month period ending<br>February 29, 2020 for returns required to be filed under M.G.L. c. 62C, §<br>16(g) is less than \$150,000, returns and payments otherwise due during<br>the period beginning March 20, 2020 and ending August 31, 2020,<br>inclusive, shall be suspended. All such returns and payments, including<br>any local option amounts, shall be due on September 20, 2020. This<br>suspension does not apply to intermediaries. Intermediaries shall<br>continue to file returns and make payments in accordance with the rules<br>set forth in 830 CMR 64G.1.1(11)(a)-(f)." |                   |
|       |               | Working Draft Technical Information Release – TIR-20-XX<br>Massachusetts Tax Implications of Selected Provisions of the Federal<br>CARES Act (6/4/20)   |                   |
|       |               | Summary: This working draft Technical Information Release ("TIR") describes the Massachusetts tax implications of the federal "Coronavirus Aid, Relief and Economic Security Act," also known as the CARES Act, which was signed into law on March 27, 2020. This TIR explains the impact of selected provisions of the Act on Massachusetts personal income tax and corporate and business taxes.  |                   |
|       |               | <ul><li>"Table of Contents</li><li>A. Introduction</li><li>B. Individual Income Tax Provisions</li><li>C. Corporate and Business Tax Provisions</li></ul>   |                   |

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|       |               | income means federal gross income as defined under the Code, with   |                   |
|       |               | certain modifications, as amended and in effect for the taxable year. [4]   |                   |
|       |               | B. Individual Income Tax Provisions   |                   |
|       |               | (1) 2020 Recovery Rebates to Individuals  |                   |
|       |               | Section 2201 of the Act adds new Code § 6428, which, subject to certain   |                   |
|       |               | limitations, provides a refundable credit to individual taxpayers against   |                   |
|       |               | federal income taxes in an amount equal to the sum of \$1,200 (\$2,400  |                   |
|       |               | for taxpayers filing joint returns) plus \$500 for each "qualifying child"  |                   |
|       |               | as defined in Code § 24(c). The credit may be claimed for the 2020  |                   |
|       |               | taxable year (i.e., it will be claimed on returns filed in 2021), but will be   |                   |
|       |               | refunded in advance in 2020. The credit is based on the adjusted gross  |                   |
|       |               | income reported on the taxpayer's 2019 or 2018 return and phases out at   |                   |
|       |               | higher amounts of adjusted gross income.  |                   |
|       |               | Massachusetts gross income is federal gross income with certain modifications not relevant here. $GL = 2.62.62(a)$ . Since the advance      |                   |
|       |               | modifications not relevant here. G.L. c. 62, § 2(a). Since the advance  |                   |
|       |               | payment of a credit under the Act is not includable in federal gross<br>income, it is not includable in Massachusetts gross income and thus |                   |
|       |               | not subject to the Massachusetts personal income tax.   |                   |
|       |               | (2) Expansion of Unemployment Benefits  |                   |
|       |               | Sections 2101-2116 of the Act provide for an emergency expansion of   |                   |
|       |               | unemployment benefits. Section 2102 temporarily extends benefits to   |                   |
|       |               | individuals who are not otherwise eligible for state and federal  |                   |
|       |               | unemployment benefits or who are unable to work as a direct result of   |                   |
|       |               | the COVID-19 public health emergency, including self-employed   |                   |
|       |               | individuals, independent contractors, and those with a limited work   |                   |
|       |               | history. Under sections 2102, 2104 and 2107, all recipients of state-paid   |                   |
|       |               | unemployment compensation, including those who have otherwise   |                   |
|       |               | exhausted the benefits they were entitled to under state or federal law,  |                   |
|       |               | and those temporarily eligible under section 2102 of the Act, may collect   |                   |
|       |               | unemployment compensation for a maximum of 39 weeks instead of the  |                   |
|       |               | usual 26 weeks between January 27, 2020 and December 31, 2020.[5]   |                   |
|       |               | Additionally, any compensation received between April 5, 2020 and July  |                   |
|       |               | 31, 2020 will include a \$600 per week increase under section 2104 of the   |                   |
|       |               | Act.  |                   |
|       |               | Under the 2005 Code (and under current Code), federal gross income  |                   |
|       |               | includes unemployment compensation.[6] No provision of the Act  |                   |
|       |               | excludes these payments from federal gross income. Therefore, all   |                   |
|       |               | payments of unemployment compensation, including amounts  |                   |
|       |               | authorized under the Act, are includable in both federal and  |                   |
|       |               | Massachusetts gross income and subject to Massachusetts personal  |                   |
|       |               | income tax.   |                   |
|       |               | (3) Tax-favored Withdrawals for Retirement Plans  |                   |
|       |               | The Act establishes tax-favorable rules for withdrawals from certain  |                   |
| l     |               | retirement plans.[7] Under Code § 72(t), early distributions from certain   |                   |

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|       |               | retirement plans are subject to an additional 10% tax. The Act exempts       |                   |
|       |               | from the additional tax any early distribution that is a "coronavirus-       |                   |
|       |               | related distribution".[8] The aggregate amount of distributions received     |                   |
|       |               | by an individual that may be treated as coronavirus-related distributions    |                   |
|       |               | cannot exceed \$100,000.[9]  |                   |
|       |               | Massachusetts conforms to the Code as currently in effect with respect to    |                   |
|       |               | section 72. However, there is no Massachusetts analog to the Code §          |                   |
|       |               | 72(t) penalty. Therefore, this change has no practical Massachusetts         |                   |
|       |               | tax impact.  |                   |
|       |               | (4) Loans from Qualified Employer Retirement Plans                           |                   |
|       |               | The Act modifies the rules applicable to loans from qualified employer       |                   |
|       |               | retirement plans. Pursuant to Code § 72(p), a loan to an employee from       |                   |
|       |               | such a plan is treated as a distribution for tax purposes unless it falls    |                   |
|       |               | under one of several exceptions. Under one such exception, a loan is         |                   |
|       |               | generally not treated as a distribution to the extent that the loan does not |                   |
|       |               | exceed a certain dollar amount. The Act increases that threshold from        |                   |
|       |               | \$50,000 to \$100,000 for loans made during the 180-day period               |                   |
|       |               | beginning on March 27, 2020.[10] In addition, where a qualified              |                   |
|       |               | individual with an outstanding loan from a qualified employer plan has a     |                   |
|       |               | loan due date that occurs during the period beginning on March 27, 2020      |                   |
|       |               | and ending on December 31, 2020, such due date will be delayed for one       |                   |
|       |               | year.[11]  |                   |
|       |               | Massachusetts adopts the current Code with respect to federal retirement     |                   |
|       |               | provisions, specifically Code §§ 72, 401 through 420, and 457.               |                   |
|       |               | Therefore, for Massachusetts purposes a loan from a qualified                |                   |
|       |               | employer plan will be treated as a distribution to the extent it is so       |                   |
|       |               | treated for federal purposes.  |                   |
|       |               | (5) Temporary Waiver of Required Minimum Distribution Rules                  |                   |
|       |               | for Certain Retirement Plans and Accounts                                    |                   |
|       |               | The Act amends Code §§ 401 and 402, to waive temporarily minimum             |                   |
|       |               | distribution requirements and rules, and associated penalties, for rollover  |                   |
|       |               | distributions for certain retirement plans, including individual retirement  |                   |
|       |               | plans, annuities and deferred compensation plans, for 2020.[12]              |                   |
|       |               | Massachusetts adopts the current Code with respect to federal annuities      |                   |
|       |               | under Code § 72 and other retirement provisions, specifically Code §§        |                   |
|       |               | 401 through 420, and 457, excluding 402A and                                 |                   |
|       |               | 408(q). However, because Massachusetts has no analog to the                  |                   |
|       |               | federal penalties at issue, these changes have no practical                  |                   |
|       |               | Massachusetts tax impact.  |                   |
|       |               | (6) Allowance of Partial Above-the-Line Deduction for Charitable             |                   |
|       |               | Contributions  |                   |
|       |               | Code § 170 provides a deduction for charitable contributions. Prior to       |                   |
|       |               | the Act, the federal deduction could be claimed by an individual only if     |                   |
|       |               | the individual itemized deductions. The Act amends Code § 62(a) by           |                   |

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|       |               | adding new paragraph (22), which allows an individual who does not  |                   |
|       |               | itemize to deduct up to \$300 of qualified charitable contributions for   |                   |
|       |               | taxable years beginning after December 31, 2019.[13]  |                   |
|       |               | Massachusetts does not adopt the addition of subsection (22) to Code  |                   |
|       |               | § 62(a) because Massachusetts generally follows Code § 62(a) as in  |                   |
|       |               | effect on January 1, 2005, with the exception of Code §   |                   |
|       |               | 62(a)(1). However, for tax years beginning on or after January 1,   |                   |
|       |               | 2021, Massachusetts law separately allows a deduction for charitable  |                   |
|       |               | contributions, with no itemization requirement.[14] The   |                   |
|       |               | forthcoming Massachusetts charitable deduction remains in effect  |                   |
|       |               | and is unaffected by the Act.   |                   |
|       |               | (7) Modification of Limitation on Charitable Contributions During   |                   |
|       |               | 2020  |                   |
|       |               | In general, the deduction for charitable contributions by an individual   |                   |
|       |               | taxpayer may not exceed 50% of the taxpayer's adjusted gross income,  |                   |
|       |               | with certain modifications.[15] The Act temporarily eases that  |                   |
|       |               | limitation with respect to certain cash contributions to charitable   |                   |
|       |               | organizations made during calendar year 2020.[16] With regard to  |                   |
|       |               | individuals, a deduction for 2020 cash contributions will be allowed up   |                   |
|       |               | to the amount of the taxpayer's contribution base less all other charitable   |                   |
|       |               | contributions allowed.[17]  |                   |
|       |               | For individuals, Massachusetts follows Code § 170 as amended and in   |                   |
|       |               | effect on January 1, 2005. Therefore, Massachusetts does not follow   |                   |
|       |               | the Act's temporary easing of the limitation in Code § 170 for  |                   |
|       |               | personal income tax purposes. The forthcoming Massachusetts   |                   |
|       |               | charitable deduction remains in effect and is unaffected by the Act.  |                   |
|       |               | (8) Exclusion for Certain Employer Payments of Student Loans  |                   |
|       |               | The Act expands the definition of "educational assistance" excludible from gross income under Code § $127(a)$ to include gualified education    |                   |
|       |               | from gross income under Code § $127(c)$ to include qualified education<br>loan payments (as defined in Code § $221(d)(1)$ ) made by an employer |                   |
|       |               | after March 27, 2020 and before January 1, 2021. The exclusion applies  |                   |
|       |               | to payments by an employer of principal or interest on any qualified  |                   |
|       |               | education loan incurred by an employee for the education of the   |                   |
|       |               | employee.[18] The Act also amends Code § 221(e)(1) to disallow a  |                   |
|       |               | deduction for interest paid on such qualified loan by the employee on an  |                   |
|       |               | amount that is excluded from gross income under the Act.[19]  |                   |
|       |               | Massachusetts follows Code §§ 127 and 221 as amended and in effect on   |                   |
|       |               | January 1, 2005. G.L. c. 62, § 1(c). Consequently, Massachusetts does   |                   |
|       |               | not conform to the revisions made by the Act. Therefore, qualified  |                   |
|       |               | education loan payments made by an employer are not excluded  |                   |
|       |               | from an employee's Massachusetts gross income. Likewise,  |                   |
|       |               | Massachusetts does not conform to the disallowance of the deduction   |                   |
|       |               | for interest paid by an employee on such loans.   |                   |
|       | <u> </u>      | for morest puid by an employee on such touns.   |                   |

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|       |               | (9) Modification of Limitation on Losses for Taxpayers Other than           |                   |
|       |               | Corporations  |                   |
|       |               | For tax years beginning after December 31, 2017 and before January 1,       |                   |
|       |               | 2026, P.L. 115-97, commonly known as "The Tax Cuts and Jobs Act"            |                   |
|       |               | ("TCJA") limited the deductions attributable to any business of a non-      |                   |
|       |               | corporate taxpayer under new Code § 461(1).[20] The Act suspends            |                   |
|       |               | those limitations. [21]   |                   |
|       |               | For personal income taxpayers, Massachusetts follows Code § 461 as          |                   |
|       |               | amended and in effect on January 1, 2005. Consequently,                     |                   |
|       |               | Massachusetts did not adopt Code § 461(l) as enacted in the TCJA.           |                   |
|       |               | Therefore the suspension of the limitation has no impact for                |                   |
|       |               | Massachusetts tax purposes.[22]   |                   |
|       |               | (10) Use of Health Savings Accounts, Flexible Spending Accounts,            |                   |
|       |               | and Archer Medical Savings Accounts for Telehealth Services and             |                   |
|       |               | <b>Over-the-Counter Medical Products</b>                                    |                   |
|       |               | In general, a taxpayer may deduct amounts contributed to, and exclude       |                   |
|       |               | from gross income reimbursements from, his or her Health Savings            |                   |
|       |               | Account ("HSA"), Flexible Spending Account ("FSA"), or Archer               |                   |
|       |               | Medical Savings Account ("Archer MSA") for certain health care              |                   |
|       |               | costs. Under the Act, Code §§ 106(f), 220(d)(2)(A), and 223(d)(2) were      |                   |
|       |               | amended to allow amounts paid or expenses incurred for medicine or          |                   |
|       |               | drugs without a medical prescription to be covered by an HSA, FSA, or       |                   |
|       |               | Archer MSA. These changes apply to amounts paid or expenses                 |                   |
|       |               | incurred after December 31, 2019. The Act also amended Code §               |                   |
|       |               | 223(c)(2) to allow, for plan years beginning on or before December 31,      |                   |
|       |               | 2021, high-deductible health plans with an HSA to cover telehealth and      |                   |
|       |               | other remote care services, even if the taxpayer fails to have a deductible |                   |
|       |               | for such services. This change became effective upon the enactment of       |                   |
|       |               | the Act on March 27, 2020.  |                   |
|       |               | With respect to Code §§ 106 and 223, Massachusetts follows the              |                   |
|       |               | Code as currently in effect and therefore excludes from gross               |                   |
|       |               | income reimbursements from an HSA or FSA for medicine or drugs              |                   |
|       |               | without a prescription and allows a deduction for contributions to,         |                   |
|       |               | and excludes from gross income reimbursements from, an HSA in               |                   |
|       |               | relation to certain remote care services for plan years beginning           |                   |
|       |               | prior to or on December 31, 2021.[23] However, because                      |                   |
|       |               | Massachusetts follows Code § 220 as amended and in effect on                |                   |
|       |               | January 1, 2005, Massachusetts does not exclude reimbursements              |                   |
|       |               | for these expenses when paid by an Archer MSA.                              |                   |
|       |               | C. Corporate and Business Tax Provisions                                    |                   |
|       |               | (1) Small Business Loan Forgiveness   |                   |
|       |               | Section 1106 of the Act provides loan forgiveness to small businesses       |                   |
|       |               | for certain loans made pursuant to the Paycheck Protection Program          |                   |
|       |               | ("PPP") under the Small Business Act. [24] A borrower is eligible for       |                   |

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|       |               | loan forgiveness equal to the amount spent (but not exceeding the  |                   |
|       |               | principal amount of the loan) by the borrower during an 8-week period  |                   |
|       |               | after the origination date of the loan on the following items:   |                   |
|       |               | • payroll costs;   |                   |
|       |               | <ul> <li>interest payments on mortgage obligations incurred before</li> </ul>  |                   |
|       |               | February 15, 2020;   |                   |
|       |               | • payments of rent on any lease in force before February 15, 2020; and   |                   |
|       |               | • utility payments, for which service began before February 15, 2020.  |                   |
|       |               | Under the Act, any amount of cancelled indebtedness that would   |                   |
|       |               | otherwise be includable in the gross income of the borrower under the  |                   |
|       |               | Code for federal income tax purposes is excluded from gross  |                   |
|       |               | income.[25] In addition, no deduction is allowed for an expense that is  |                   |
|       |               | otherwise deductible if both (1) the payment of the expense results in   |                   |
|       |               | forgiveness of a loan made under the PPP and (2) the income associated   |                   |
|       |               | with the forgiveness is excluded from gross income pursuant to the   |                   |
|       |               | Act.[26]   |                   |
|       |               | For purposes of personal income tax, Massachusetts generally follows   |                   |
|       |               | the Code as amended and in effect on January 1, 2005. Therefore, for a   |                   |
|       |               | borrower subject to Massachusetts personal income tax, any amount  |                   |
|       |               | forgiven under § 1106 of the Act is includable in gross income and   |                   |
|       |               | subject to tax, and there is no disallowance of deductions attributable to   |                   |
|       |               | the payment of expenses resulting in the forgiveness of the loan. For  |                   |
|       |               | purposes of the corporate excise, Massachusetts follows the Code as  |                   |
|       |               | currently in effect. Therefore any amount forgiven for a corporate   |                   |
|       |               | borrower under § 1106 of the Act would be excluded from  |                   |
|       |               | Massachusetts gross income, and any deductions disallowed in   |                   |
|       |               | accordance with IRS Notice 2020-32 would likewise be disallowed  |                   |
|       |               | for Massachusetts tax purposes. Costs and expenses paid using PPP  |                   |
|       |               | loan amounts that are ultimately forgiven are not eligible for any of  |                   |
|       |               | the credits authorized under either M.G.L. c. 62 or M.G.L. c. 63.  |                   |
|       |               | (2) Modifications to the Limitations on Net Operating Losses   |                   |
|       |               | The Act suspends several limitations on the amount of net operating loss ("NOL") that can be alaimed by a business under Code § 172, including |                   |
|       |               | ("NOL") that can be claimed by a business under Code § 172, including the rule limiting the NOL deduction to 80% of taxable income. [27]       |                   |
|       |               | Massachusetts does not conform to the NOL rules under Code § 172 in  |                   |
|       |               | computing taxable income. For corporations, the NOL deduction is   |                   |
|       |               | determined under G.L. c. 63, §§ 30.4(ii) and 30.5. Additionally,   |                   |
|       |               | Massachusetts does not allow an NOL deduction for personal income tax  |                   |
|       |               | purposes. G. L. c. 62, $(2d)(1)(C)$ . Therefore the suspension of Code   |                   |
|       |               | § 172 limitations has no impact for Massachusetts tax purposes.  |                   |
|       |               | (3) Modifications to Limitation on Business Interest Deduction   |                   |
|       |               | (3) Mountations to Ennitation on Dusiness interest Deduction   |                   |

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|       |               | Code § 163(j) limits the deductibility of business interest for tax years  |                   |
|       |               | beginning after December 31, 2017.[28] This provision generally limits     |                   |
|       |               | the deductibility of net interest expense to 30% of a taxpayer's adjusted  |                   |
|       |               | taxable income.[29] The amount of net business interest expenses in        |                   |
|       |               | excess of the current year limitation is carried forward and treated as    |                   |
|       |               | business interest paid or accrued in the following year. Business interest |                   |
|       |               | is defined by the Code as any interest paid or accrued on debt that is     |                   |
|       |               | "properly allocable to a trade or business" and does not include           |                   |
|       |               | investment interest.[30] The limitation does not apply to taxpayers with   |                   |
|       |               | average gross receipts of less than \$25 million over the preceding three  |                   |
|       |               | taxable years, or to taxpayers engaged in certain trades.[31]              |                   |
|       |               | Section 2306 of the Act amends Code § 163(j) by inserting a special rule   |                   |
|       |               | for tax years 2019 and 2020 that potentially increases a taxpayer's        |                   |
|       |               | current year business interest deduction (1) by increasing the limitation  |                   |
|       |               | on the deduction to 50% of adjusted taxable income (with special rules     |                   |
|       |               | for partnerships), and (2) by allowing an election to use 2019 adjusted    |                   |
|       |               | taxable income in calculating the limitation for tax year 2020.            |                   |
|       |               | Massachusetts adopts the current Code with respect to Code § 163           |                   |
|       |               | for both personal income tax and corporate excise purposes.                |                   |
|       |               | Therefore, Massachusetts adopts these changes subject to the rules         |                   |
|       |               | outlined in TIR 19-17.   |                   |
|       |               | (4) Technical Amendments Regarding Qualified Improvement                   |                   |
|       |               | Property   |                   |
|       |               | The Act makes changes to the depreciable life of "qualified                |                   |
|       |               | improvement property" ("QIP") as defined in Code §                         |                   |
|       |               | 168(e)(6)(A).[32] Prior to the Act, the depreciable life of QIP was 39     |                   |
|       |               | years. Under the Act, QIP is assigned a 15-year depreciable life under     |                   |
|       |               | MACRS, the modified accelerated cost recovery system, and a 20-year        |                   |
|       |               | depreciable life under ADS, the alternative depreciation system.[33] The   |                   |
|       |               | change under MACRS makes QIP eligible for bonus depreciation under         |                   |
|       |               | Code § 168(k). In addition, the definition of QIP was modified by the      |                   |
|       |               | Act to include only improvements "made by the taxpayer."[34] The           |                   |
|       |               | changes apply to QIP placed in service after December 31, 2017.            |                   |
|       |               | Massachusetts follows the current Code with respect to Code § 168,         |                   |
|       |               | except for subsection 168(k), for purposes of both the personal income     |                   |
|       |               | tax and corporate excise. Therefore, Massachusetts adopts the changes      |                   |
|       |               | made by the Act with respect to the depreciable life of QIP for            |                   |
|       |               | property placed in service after December 31, 2017. However,               |                   |
|       |               | because Massachusetts is decoupled from the bonus depreciation             |                   |
|       |               | rules in Code § 168(k), the Massachusetts depreciation deduction for       |                   |
|       |               | QIP must be calculated under Code § 168 without regard to §                |                   |
|       |               | 168(k).  |                   |
|       |               | (5) Modification of Limitation on Charitable Contributions During          |                   |
|       |               | 2020   |                   |

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|       |               | In general, the deduction for charitable contributions by a corporate     |                   |
|       |               | taxpayer may not exceed 10% of the corporation's taxable income, with     |                   |
|       |               | modifications. The Act temporarily eases that limitation with respect to  |                   |
|       |               | certain cash contributions made to charitable organizations during        |                   |
|       |               | calendar year 2020.[35] With regard to corporations, a deduction for      |                   |
|       |               | 2020 cash contributions will be allowed in an amount up to 25% of the     |                   |
|       |               | taxpayer's taxable income less the amount of all other charitable         |                   |
|       |               | contributions allowed.[36]  |                   |
|       |               | Massachusetts follows the Code as currently in effect for purposes of the |                   |
|       |               | corporate excise. Therefore, Massachusetts adopts the temporary easing    |                   |
|       |               | of the limitation for corporate excise purposes.                          |                   |
|       |               | WORKING DRAFT FOR PRACTITIONER AND PUBLIC                                 |                   |
|       |               | COMMENT 6/4/2020  |                   |
|       |               | [1] This TIR does not contain an exhaustive list of the Massachusetts tax |                   |
|       |               | implications of the Act. The changes discussed in this TIR are those      |                   |
|       |               | identified by the Department of Revenue as most likely to be of interest  |                   |
|       |               | to taxpayers and their advisers.  |                   |
|       |               | [2] G.L. c. 62, § 2(a).   |                   |
|       |               | [3] G.L. c. 62, § 1(c).   |                   |
|       |               | [4] G.L. c. 63, § 30(3).  |                   |
|       |               | [5] Act, $\S$ 2102(a)(3)(A)(i) and (c)(2).                                |                   |
|       |               | [6] Code § 85.  |                   |
|       |               | [7] Act, § 2202(a).   |                   |
|       |               | [8] $Id$ at § 2202(a)(1).   |                   |
|       |               | [9] <i>Id</i> at § 2202(a)(2).  |                   |
|       |               | [10] $Id$ at § 2202(b)(1).  |                   |
|       |               | [11] <i>Id</i> at § 2202(b)(2).   |                   |
|       |               | [12] $Id$ at § 2203(a)(I)(i).   |                   |
|       |               | [13] Id at § 2204.  |                   |
|       |               | [14] See G.L. c. 62, § 3B(a)(13).   |                   |
|       |               | [15] Code § 170(b)(1).  |                   |
|       |               | [16] Act, § 2205(a).  |                   |
|       |               | [17] Id at § 2205(a)(2)(A)(i).  |                   |
|       |               | [18] Id at § 2206(a).   |                   |
|       |               | [19] <i>Id</i> at § 2206(b).  |                   |
|       |               | [20] TCJA § 11012.<br>[21] Act, § 2304.                                   |                   |
|       |               | [22] See TIR 18-14: Impact of Selected Provisions of the Federal Tax      |                   |
|       |               | Cuts and Jobs Act on Massachusetts Personal Income Tax under Chapter      |                   |
|       |               | 62.   |                   |
|       |               | [23] See G.L. c. 62, $\S$ 1(c).   |                   |
|       |               | $[24] See 15 U.S.C. \S 636(a)(36).$                                       |                   |
|       |               | [25] Act, § 1106(i).  |                   |
|       |               | <u>1201</u> 1 100, 3 1 100(1).  | l                 |

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|       |               | and Jobs Act on Massachusetts  | ected Provisions of the Federal Tax Cuts<br>s Personal Income Tax under Chapter 62<br>f Code § 163(j) Interest Expense<br>ayers.   |                   |
|       |               |  | ity Investment Tax Credit (3/20/20)  |                   |
|       |               | Status: Final Regulation; Prom   | nulgation date: March 20, 2020   |                   |
|       |               | Tax type: Corporate Excise; Po   | Personal Income Tax  |                   |
|       |               | investment tax credit allowed f<br>partner or community partnersh<br>chapter 62 and 63 taxpayers an<br>63, § 38EE. This regulation is b<br>changes to the credit's total cur<br>consistent with changes made b | splains the calculation of the community<br>for cash contributions to a community<br>ship fund. The credit is allowed to both<br>nd is codified at G.L. c. 62, § 6M and c.<br>being amended to reflect statutory<br>umulative caps and effective dates and is<br>by the Department of Housing and<br>760 CMR 68:00, Community Investment<br>h. |                   |
|       |               | DATE: 03/20/2  | /2020  |                   |
|       |               | ORGANIZATIO <u>Massac</u><br>N:  | achusetts Department of Revenue  |                   |
|       |               | REGULATORY Massac<br>AUTHORITY:  | achusetts General Laws   |                   |
|       |               | OFFICIAL <u>Publish</u><br>VERSION:  | shed by the Massachusetts Register   |                   |
|       |               |  | Pay Penalty Relief for Certain Business<br>OVID-19 State of Emergency (3/19/20)  |                   |

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|       |               | Relief for restaurant and hospitality sectors - waive penalties and interest  |                   |
|       |               | for meals tax and occupancy tax March 20 – May 31.  |                   |
|       |               | This Technical Information Release announces that the Department of   |                   |
|       |               | Revenue will waive any late-file or late-pay penalties imposed under  |                   |
|       |               | G.L. c. 62C, § 33 for returns and payments due during the period March  |                   |
|       |               | 20, 2020 through May 31, 2020, for certain taxpayers with meals tax and   |                   |
|       |               | room occupancy excise obligations.  |                   |
|       |               |   |                   |
|       |               | "This Technical Information Release ("TIR") announces that the  |                   |
|       |               | Department of Revenue ("Department") will waive any late-file or late-  |                   |
|       |               | pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for the |                   |
|       |               | following taxpayers:  |                   |
|       |               | <ul> <li>Vendors with meals tax return and payment obligations</li> </ul>   |                   |
|       |               | pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for   |                   |
|       |               | relief announced in Emergency Regulation 830 CMR  |                   |
|       |               | $62C.16.2(7)^1$ promulgated by the Department on March 19,  |                   |
|       |               | 2020; and   |                   |
|       |               |   |                   |
|       |               | • Operators and intermediaries with room occupancy excise return and payment obligations pursuant to G.L. c. 62C, § 16                    |                   |
|       |               | that do not otherwise qualify for relief announced in Emergency   |                   |
|       |               | Regulation 830 CMR $64G.1.1(11)^2$ promulgated by the   |                   |
|       |               | Department on March 19, 2020.   |                   |
|       |               | This is a waiver of penalties only; statutory interest will continue to   |                   |
|       |               | accrue. To be eligible for a penalty waiver, vendors, operators and   |                   |
|       |               | intermediaries must file their returns and remit payments on or before  |                   |
|       |               | June 20, 2020. The penalty waiver offered in this TIR is limited to the   |                   |
|       |               | taxpayers and tax periods outlined above. Applications for waiver of penalties for sales tax other than sales tax on meals, or other      |                   |
|       |               | circumstances not covered above, will be handled on a case-by-case  |                   |
|       |               | basis based on reasonable cause. <i>See</i> Administrative Procedure  |                   |
|       |               | 633: Guidelines for the Waiver and Abatement of Penalties."   |                   |
|       |               |   |                   |
|       |               | 830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20)  |                   |
|       |               | "Status Emerson or Desculation Dran-1-4-12/10/2020  |                   |
|       |               | "Status: Emergency Regulation Promulgated 3/19/2020   |                   |
|       |               | Tax Type: Sales (including Sales tax on meals) and Use Tax  |                   |
|       |               |   |                   |
|       |               | Summary: This emergency regulation amendment adds a new section (7)   |                   |
|       |               | which suspends return filing and payment remittance obligations for   |                   |
|       |               | certain vendors during the COVID-19 State of Emergency declared by  |                   |

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|       |               | the Governor. Specifically, the sales and use tax filing and payment<br>schedule for vendors, whose cumulative sales and use tax liability in the<br>12-month period ending February 29, 2020 is less than \$150,000, shall<br>be as follows. Returns and payments due during the period beginning<br>March 20, 2020 and ending May 31, 2020, inclusive, shall be<br>suspended. All such returns and payments shall be due on June 20,<br>2020. This suspension does not apply to marijuana retailers as defined<br>in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor<br>vehicles. Such vendors shall continue to file returns and make payments<br>in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6)."  |                   |
|       |               | 830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (3/19/20)  |                   |
|       |               | "Status: Emergency Regulation Promulgated 3/19/2020   |                   |
|       |               | Tax Type: Room Occupancy Excise   |                   |
|       |               | Summary: This emergency regulation amendment adds a new subsection (11)(g) which suspends return filing and payment remittance obligations for certain operators during the COVID-19 State of Emergency declared by the Governor. Specifically, the filing and payment schedule for operators, whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000, shall be as follows. Returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, shall be suspended. All such returns and payments, including any local option amounts, shall be due on June 20, 2020. This suspension does not apply to intermediaries. Intermediaries shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 64G.1.1(11). |                   |
|       |               | Massachusetts DOR webpage on COVID-19 (3/18/20)   |                   |
|       |               | Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.  |                   |
|       |               | "DOR is actively monitoring the latest developments regarding the<br>COVID-19 coronavirus. Updated: March 18, 2020.<br>DOR recognizes that our customers may need assistance with various<br>tax, child support, and municipal obligations due to the impact of the<br>coronavirus. We are here to help and taxpayers are advised of the<br>following support tools and measures during this public health<br>emergency:<br>• In many instances, taxpayers automatically receive at least six   |                   |
|       |               | • In many instances, taxpayers automatically receive at least six extra months to file their tax returns, as long as they satisfy   |                   |

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| State    | Guidance/Date  | <ul> <li>Guidance Relief Provisions for Coronavirus <ul> <li>certain tax payment requirements. See <u>AP 604: Extensions of Time to File Tax Returns</u>.</li> </ul> </li> <li>DOR may also waive penalties under certain circumstances if a taxpayer is late in paying their tax obligation and will work with impacted taxpayers to waive such penalties. See <u>AP 633: Guidelines for the Waiver and Abatement of Penalties</u>.</li> <li>In the event mail service is delayed, you can ensure that returns, payments and refunds are received if you elect to submit them or receive them by electronic means.</li> <li>In the event the Internal Revenue Service (IRS) issues tax relief to taxpayers with federal filing obligations, DOR is prepared to follow the IRS in offering similar relief for taxpayers with</li> </ul>  | Other Information |
| Michigan | DOT Announcement Treasury:<br>Digital Signatures Permitted on<br>Paper Forms (9/8/20)Revenue administrative bulletin,<br>RAB 2020-9, addressing the<br>application of the sales and use tax<br>industrial processing exemption to<br>personal protective equipment and<br>safety equipment used to prevent the<br>spread of infectious diseases, such as<br>COVID-19. (7/14/20)Executive Order No. 2020-132<br>allowing electronic signatures<br>(6/25/20)DOT FAQ about City Income Tax<br>and TelecommutingDOT NOTICE on AUTOMATIC<br>EXTENSION OF STATE AND<br>INCOME TAX FILING<br>DEADLINES (4/17/20)DOT SUW Penalty and Interest<br>Waiver Notice (4/14/20) | Massachusetts tax filing obligations"<br><b>DOT</b> Announcement Treasury: Digital Signatures Permitted on<br>Paper Forms (9/8/20)<br>"In an effort to protect health and safety, the Michigan Department of<br>Treasury reminds taxpayers and tax professionals that the use of digital<br>signatures is allowed on forms, even those forms that cannot be filed<br>electronically.<br>The use of digital signatures assists in reducing in-person contact and<br>lessens the risk to taxpayers and tax professionals during the COVID-19<br>pandemic, allowing both groups to work remotely and to file forms<br>timely.<br>"Our main priority during the COVID-19 pandemic is to protect the<br>health and safety of Michiganders, which includes taxpayers and tax<br>professionals," State Treasurer Rachael Eubanks said. "Permitting our<br>paper forms to be signed digitally lessens the risk of in-person contact.<br>We continue to work with taxpayers and tax professionals with filing<br>requirements during this uncertain time."<br>The state of Michigan's individual income tax return, corporate income<br>tax return and sales, use and withholding tax return already use an<br>electronic signature when filed electronically. Each year, more than 80%<br>of Michigan's individual income tax returns are filed electronically.<br>Some forms used by taxpayers and tax professionals are typically<br>printed, signed and mailed to the state Treasury Department. These<br>forms are <u>downloaded from Treasury's website</u> or obtained by tax<br>professionals.<br>The Michigan Department of Treasury does not specify which digital<br>signature product or method tax professionals must use. There are<br>several commercial products available. |                   |

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|       | Governor Executive Order 2020-26                                       | Individuals with questions should contact Treasury through  |                   |
|       | and Press Release (3/27/20)  | the Treasury Self-Service website. Businesses with questions should   |                   |
|       |  | inquire through self-service options using Michigan Treasury Online.  |                   |
|       | MI DOT Press Release and Notice  | To learn more about Michigan's forms, go  |                   |
|       | (3/17/20 and 3/18/20)  | to <u>www.michigan.gov/treasuryforms</u> ." (9/8/20)  |                   |
|       |  |   |                   |
|       | (July 15 – July 15 (individual) and                                    |   |                   |
|       | July 31 (corporate) $-$ <u>MI</u> $-$ state and                        | PPE Exemption: The Michigan Department of Treasury has issued a   |                   |
|       | city individual income tax returns,                                    | revenue administrative bulletin, RAB 2020-9, addressing the application   |                   |
|       | July 31 – corporate income tax   | of the sales and use tax industrial processing exemption to personal  |                   |
|       | returns for state and city - includes                                  | protective equipment and safety equipment used to prevent the spread of   |                   |
|       | first and second quarter estimated                                     | infectious diseases, such as COVID-19. The Department has also  |                   |
|       | payments originally due April 15                                       | released a summary of <u>comments</u> received during the public comment  |                   |
|       | and June 15 (individual) and April                                     | period for the RAB. (7/14/20)   |                   |
|       | 30 (corporate) are due July 15   |   |                   |
|       | (individual) and July 30 (corporate)                                   | "A. Eligible PPE and safety equipment. PPE or safety  |                   |
|       | - waives penalty and interest. Any                                     | equipment is eligible for the industrial processing exemption if it   |                   |
|       | applicable penalties and interest will                                 | meets all the following criteria:   |                   |
|       | not begin to accrue until July 16,                                     | 1. It is purchased by the industrial processor or another   |                   |
|       | 2020 for any remaining unpaid  | person engaged in an industrial processing activity on  |                   |
|       | balances due on July 15, 2020, and                                     | behalf of an industrial processor, including purchases  |                   |
|       | will not begin to accrue until August                                  | made directly by an employee of an industrial processor;  |                   |
|       | 1, 2020 for any remaining unpaid                                       | 2. It is used for the safety of employees or other authorized   |                   |
|       | balances due on July 31, 2020. the                                     | personnel; and  |                   |
|       | Department will extend the due date                                    | 3. It is used in an industrial processing activity.   |                   |
|       | for all Michigan income tax returns                                    | B. Apportionment. If property is used for both an exempt and  |                   |
|       | or payments due between April 15,                                      | nonexempt activity, the exemption must be apportioned based on  |                   |
|       | 2020 and July 30, 2020. The  | the percentage of exempt use to total use determined by a   |                   |
|       | automatic extension is limited to                                      | reasonable formula approved by Treasury. <sup>[14]</sup> Apportioning dual-   |                   |
|       | returns and payments due under the                                     | use property is a fact-intensive inquiry and formulas will vary   |                   |
|       | Michigan Income Tax Act. An  | depending on any given situation. The taxpayer bears the burden   |                   |
|       | annual city income tax returns   | of proving the total exempt use of the property in any request to   |                   |
|       | otherwise due on April 15, 2020  | apportion the industrial processing exemption.[15] For safety   |                   |
|       | (individual) and April 30, 2020  | equipment used by employees in the context of electric and gas  |                   |
|       | (corporate), and any accompanying                                      | providers, please see RAB 2018-4, which addresses equipment used in those industries that are <i>simultaneously</i> used for both |                   |
|       | city income tax payment (including estimated city income tax extension | exempt and nonexempt activities throughout the utility  |                   |
|       | •  |   |                   |
|       | payments due April 15 and April 30) due with the return, will instead  | systems.[16]<br>C. Examples.  |                   |
|       | be due on July 15, 2020 (individual)                                   | <b>Example 1:</b> Industrial Processor purchases face masks for   |                   |
|       | and July 31, 2020 (corporate)  | employees to wear while working on the production line (and   |                   |
|       | respectively. Any applicable   | engaged in an industrial processing activity) to help stop the  |                   |
|       | penalties and interest will not begin                                  | spread of infectious disease.[17] The masks are exempt.   |                   |
|       | to accrue until July 16, 2020 for any                                  | spread of infectious disease. $\frac{117}{1}$ The masks are exclupt.  |                   |
|       | to accrue unui jury 10, 2020 101 ally                                  |   |                   |

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|       | remaining unpaid balances due on   | Example 2: Industrial Processor purchases face masks for  |                   |
|       | July 15, 2020, and will not begin to                                     | employees to wear during receipt of unprocessed metals for  |                   |
|       | accrue until August 1, 2020 for any                                      | vehicle manufacturing before the metals are placed in raw   |                   |
|       | remaining unpaid balances due on   | materials storage, to help stop the spread of infectious  |                   |
|       | July 31, 2020. The Hearings  | disease. Receipt and storage of raw materials is not an industrial  |                   |
|       | Division will now be <u>accepting</u>                                    | processing activity. [18] The masks are taxable.  |                   |
|       | requests for informal conference via                                     | <b>Example 3:</b> Industrial Processor purchases face masks for   |                   |
|       | email to Treas-  | employees in its marketing department to wear to stop the spread  |                   |
|       | Hearings@Michigan.gov. Treasury  | of infectious disease. Marketing is not an industrial processing  |                   |
|       | also has a new Form 5713 (Request  | activity.[19] The masks are taxable.  |                   |
|       | for Hearing/Informal Conference)   | Example 4: Industrial Processor purchases a thermometer to  |                   |
|       | which may be submitted to request  | screen production employees for high body temperature prior to  |                   |
|       | an informal conference. It is located                                    | allowing them to enter the facility, where industrial processing  |                   |
|       | in the forms and instructions section                                    | activity occurs. The thermometer is exempt, but only to the   |                   |
|       | under the Treasury Hearings and  | extent used to scan employees engaged in an industrial  |                   |
|       | Appeals website located at   | processing activity. That is, the exemption must be apportioned.  |                   |
|       | www.michigan.gov/treasuryhearing   | <b>Example 5:</b> Industrial Processor purchases signage to   |                   |
|       | s. The form is not mandatory;  | encourage all of its employees to practice good hand hygiene and  |                   |
|       | however, use of the form is highly                                       | social distancing. The signage is taxable.  |                   |
|       | recommended as it ensures that all                                       | <b>Example 6:</b> Industrial Processor purchases hand sanitizer for   |                   |
|       | required information is properly   | use by production line employees prior to entering, and while   |                   |
|       | submitted with the request.  | working on, the production line (and engaged in an industrial   |                   |
|       | Revenue administrative bulletin,   | processing activity) and for employees that are not engaged in an   |                   |
|       | RAB 2020-9 addresses the   | industrial processing activity. The hand sanitizer is exempt when   |                   |
|       | application of the sales and use tax                                     | used by production line employees, $[20]$ but taxable when used by  |                   |
|       | industrial processing exemption to                                       | nonproduction employees; therefore, the exemption must be   |                   |
|       | personal protective equipment and  | apportioned." (7/14/20)   |                   |
|       | safety equipment used to prevent the                                     | Salas Ton From tion Michigan II D (022 interduced July 22 mould   |                   |
|       | spread of infectious diseases, such                                      | <b>Sales Tax Exemption: Michigan</b> <u>H.B. 6033</u> , introduced July 23, would provide a sales tax exemption for the sale of personal protective |                   |
|       | as COVID-19. The Michigan  | provide a sales tax exemption for the sale of personal protective   |                   |
|       | Department of Treasury reminds   | equipment and supplies to a qualified employer for use or consumption<br>in a business activity of the qualified employer                           |                   |
|       | taxpayers and tax professionals that                                     | in a business activity of the qualified employer.<br>Use Tax Exemption: Michigan <u>H.B. 6034</u> , introduced July 23, would                       |                   |
|       | the use of digital signatures is   | provide a use tax exemption for the storage, use, or consumption of   |                   |
|       | allowed on forms, even those forms                                       | personal protective equipment and supplies sold to a qualified employer   |                   |
|       | that cannot be filed electronically.                                     | for use or consumption in a business activity of the qualified employer.  |                   |
|       | The Michigan Department of   | <b>Employer Tax Credit: Michigan H.B.</b> 6035, introduced July 23, would   |                   |
|       | Treasury does not specify which  | allow a qualified employer, for tax years that begin on and after January   |                   |
|       | digital signature product or method<br>tax professionals must use. There | 1, 2020, to claim a tax credit in an amount equal to a percentage of the  |                   |
|       | are several commercial products  | purchase price paid during the tax year to purchase personal protective   |                   |
|       | available.)  | equipment and supplies for its employees in New Jersey." (8/2/20)   |                   |
|       | <u>availaule</u> .)  |   |                   |
|       | (May 20 - In recognition of the  | Executive Order No. 2020-132 allowing electronic signatures (6/25/20)   |                   |
|       | continued disruption of businesses                                       |   |                   |
|       | continued disruption of busillesses                                      |   |                   |

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|       | required to file returns and remit                             | "To mitigate the spread of COVID-19, protect the public health, limit the   |                   |
|       | sales, use, and withholding taxes,                             | number of people interacting at public gatherings, encourage social   |                   |
|       | the Department of Treasury is                                  | distancing, and provide essential protections to vulnerable Michiganders,   |                   |
|       | waiving penalty and interest for the                           | it is reasonable and necessary to temporarily suspend rules and procedures  |                   |
|       | late payment of tax or the late filing                         | relating to service of process and provision of notice as to certain  |                   |
|       | of any monthly or quarterly return                             | administrative proceedings and the use of electronic signatures. State  |                   |
|       | due on April 20, 2020. The waiver                              | administrative entities must be able to continue to conduct public business   |                   |
|       | will be effective for a period of 30                           | during this emergency, including actions to respond to the COVID-19   |                   |
|       | days; therefore, any monthly or<br>quarterly payment or return | pandemic, without unduly compromising public health, safety, and welfare."  |                   |
|       | currently due on April 20, 2020 may                            | wellate.  |                   |
|       | be submitted to the Department                                 | DOT FAQ about City Income Tax and Telecommuting   |                   |
|       | without penalty or interest through                            | Dor <u>TAQ about City meone Tax and Telecommuting</u>   |                   |
|       | May 20, 2020.  | <i>"City Income Taxes and Telecommuting FAQ</i>   |                   |
|       | April 20 - small businesses                                    | What is telecommuting?  |                   |
|       | scheduled to make their monthly                                | Telecommuting, or working remotely, is the concept of working at home   |                   |
|       | sales, use and withholding tax                                 | through a computer or telephone.  |                   |
|       | payments on March 20 can postpone                              | If an employer is located in a Michigan city that imposes a city income   |                   |
|       | filing and payment requirements                                | tax, are the wages of a nonresident who telecommutes from home  |                   |
|       | until April 20. Waive all penalties                            | subject to tax?   |                   |
|       | and interest for 30 days.)                                     | No, the nonresident is not subject to tax on wages earned while   |                   |
|       |  | telecommuting from a location outside the city.   |                   |
|       |  | For example, Bill lives in Grand Ledge and primarily works from his   |                   |
|       |  | office in Lansing. His income is generally taxable by the city of Lansing.  |                   |
|       |  | On occasion, Bill works (telecommutes) from his home in Grand Ledge.  |                   |
|       |  | The income Bill earns from the hours he works from his home are NOT   |                   |
|       |  | taxable by the city of Lansing.   |                   |
|       |  | How does a nonresident allocate telecommuting wages to nontaxable   |                   |
|       |  | <i>income on a city income tax return?</i><br>Nonresident city income tax returns provide a schedule for nonresidents |                   |
|       |  | that allocates wages between taxable city income and nontaxable city  |                   |
|       |  | income, based either on days worked or hours worked.  |                   |
|       |  | Please note: Some tax preparation software does not accommodate   |                   |
|       |  | hourly allocation.  |                   |
|       |  | What documentation is required for a nonresident to allocate  |                   |
|       |  | telecommuting wages to nontaxable income?   |                   |
|       |  | The employee should keep a work log of the days worked outside the  |                   |
|       |  | city. Employers should provide employees with a letter stating the dates  |                   |
|       |  | that employees were directed to work from home. The employees are not   |                   |
|       |  | required to submit the work log and employer letter with a city income  |                   |
|       |  | tax return, but taxpayers should still retain the documents and may be  |                   |
|       |  | required to furnish the documents upon request by a city tax  |                   |
|       |  | administrator.  |                   |
|       |  |   |                   |

| How did the Michigan Department of Treasury conclude that                      |  |
|--|--|
|  |  |
| telecommuters are not subject to city income tax?                              |  |
| There is no provision in the City Income Tax Act (CITA) that permits           |  |
| cities to tax wages earned outside of the city. CITA defines                   |  |
| "compensation" as:   |  |
| "salary, pay or emolument given as compensation or wages for work              |  |
| done or services rendered, in cash or in kind, and includes but is not         |  |
| limited to the following: salaries, wages, bonuses, commissions, fees,         |  |
| tips, incentive payments, severance pay, vacation pay and sick                 |  |
| pay." MCL 141.604(2)   |  |
| Nonresidents are taxed on:   |  |
| "salary, bonus, wage, commission, and other compensation for                   |  |
| services rendered as an employee for work done or services performed <i>in</i> |  |
|  |  |
| the city" MCL 141.613(a)   |  |
| Therefore, nonresidents of a city that imposes a city income tax under         |  |
| the City Income Tax Act are not subject to city income tax on                  |  |
| compensation earned while telecommuting from a location that is                |  |
| physically outside of the city."   |  |
|  |  |
| DOT NOTICE REGARDING ELECTRONIC REQUESTS FOR                                   |  |
| INFORMAL CONFERENCES (4/17/20)   |  |
|  |  |
| "In response to the Governor's stay at home order, the Hearings Division       |  |
| will now be accepting requests for informal conference via email to Treas-     |  |
| Hearings@Michigan.gov.   |  |
| i i i i i i i i i i i i i i i i i i i  |  |
| Please be advised that submissions to this email address are not               |  |
| automatically encrypted. It is the taxpayer's responsibility to ensure         |  |
| sensitive data that should be protected is properly encrypted prior to         |  |
|  |  |
| submission. Sensitive data may also be redacted for protection.                |  |
|  |  |
| Treasury also has a new Form 5713 (Request for Hearing/Informal                |  |
| Conference) which may be submitted to request an informal conference.          |  |
| It is located in the forms and instructions section under the Treasury         |  |
| Hearings and Appeals website located at  |  |
| www.michigan.gov/treasuryhearings. The form is not mandatory;                  |  |
| however, use of the form is highly recommended as it ensures that all          |  |
| required information is properly submitted with the request."                  |  |
|  |  |
| DOT NOTICE on AUTOMATIC EXTENSION OF STATE AND                                 |  |
| INCOME TAX FILING DEADLINES (4/17/20)  |  |
|  |  |
| This departmental notice provides taxpayers with combined information          |  |
| on the extensions of time to file Michigan income tax returns and remit        |  |
|  |  |
| tax and the waivers from penalty and interest that the Department will         |  |

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|       |               | grant based on Executive Order 2020-26 and Internal Revenue Service   |                   |
|       |               | (IRS) Notice 2020-23.   |                   |
|       |               | Governor Whitmer issues Executive Order 2020-26. Executive Order  |                   |
|       |               | 2020-26, issued on March 27, 2020, automatically extended certain   |                   |
|       |               | deadlines for filing and paying state and city income taxes in Michigan.  |                   |
|       |               | The automatic extension generally allowed for returns and payments  |                   |
|       |               | otherwise due in April 2020 to be filed in July 2020 without accrual of   |                   |
|       |               | penalty and interest. This 3-month extension to file returns and pay tax generally accorded with the same relief provided by the IRS for federal  |                   |
|       |               | taxpayers with returns and payments due on April 15, 2020 (IRS Notice   |                   |
|       |               | 2020-17).   |                   |
|       |               | IRS issues Notice 2020-23. On April 9, 2020 the IRS issued supplemental   |                   |
|       |               | guidance through Notice 2020-23 providing extensions to July 15, 2020   |                   |
|       |               | for any individual, fiduciary or corporation with a return or payment due   |                   |
|       |               | between April 15, 2020 and July 15, 2020. Notice 2020-23 therefore  |                   |
|       |               | expanded the automatic extension to include the second quarter estimated<br>tax payment and fiscal year income tax returns and payments due on or |                   |
|       |               | after April 15, 2020, and before July 15, 2020.   |                   |
|       |               | Michigan's conformity with IRS Notice 2020-23. To conform to the  |                   |
|       |               | automatic extensions for returns and estimated income tax payments  |                   |
|       |               | granted through Notices 2020-17 and 2020-23, the Department will  |                   |
|       |               | extend the due date for all Michigan income tax returns or payments   |                   |
|       |               | due between April 15, 2020 and July 30, 2020. The automatic extension is limited to returns and payments due under the Michigan                   |                   |
|       |               | Income Tax Act.   |                   |
|       |               | City income tax. This departmental notice does not apply to city income   |                   |
|       |               | taxes, which remain extended only as provided by Executive 2020-26 or   |                   |
|       |               | as otherwise indicated by each respective city. Taxpayers should contact  |                   |
|       |               | their respective city income tax administrators for information regarding   |                   |
|       |               | that city's potential conformity with Notice 2020-23.   |                   |
|       |               | State income tax extension dates. Because the extensions within the   |                   |
|       |               | Executive Order and this departmental notice are generally applicable to  |                   |
|       |               | any return or payment due between April 15, 2020 and July 30, 2020, the following due dates have been modified: the filing and payment of the     |                   |
|       |               | annual return, the application and payment of tax for any extension of time   |                   |
|       |               | to file the annual return, and payment of first and second quarter estimated  |                   |
|       |               | payments. These extensions are automatic — there is no need for   |                   |
|       | l l           | taxpayers to include any additional information upon the filing of the  |                   |

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|       |               | return or otherwise contact the Department in advance to request an   |                   |
|       |               | extension.  |                   |
|       |               |   |                   |
|       |               | 1. Extension of Annual Return Filing and Payment Date for Calendar and  |                   |
|       |               | Fiscal Filers. The due date for the filing of the return and payment of tax<br>based on the due date of the annual return has been automatically    |                   |
|       |               | extended.   |                   |
|       |               | extended.   |                   |
|       |               | • State Individuals, Fiduciaries, and Composite Filers — For calendar and   |                   |
|       |               | fiscal individual, fiduciary, and composite taxpayers that file state returns   |                   |
|       |               | otherwise due between April 15, 2020 and before July 15, 2020, the return   |                   |
|       |               | and payment of tax has been automatically extended to July 15, 2020.  |                   |
|       |               | • State Corporate Filers For colondar and fineal corporate state in some  |                   |
|       |               | • State Corporate Filers— For calendar and fiscal corporate state income tax filers with returns otherwise due between April 30, 2020 and before    |                   |
|       |               | July 31, 2020, the return and payment of tax has been automatically   |                   |
|       |               | extended to July 31, 2020.  |                   |
|       |               |   |                   |
|       |               | 2. Extension of Date for Application and Payment for Extension Requests   |                   |
|       |               | Individual and corporate taxpayers may generally request an extension of  |                   |
|       |               | time to file the annual return provided, however, that tax is paid by the   |                   |
|       |               | due date of the original return. For purposes of paying that tax, the due date of the original return is the filing date of the annual return as    |                   |
|       |               | established by Executive Order 2020-26 or this departmental notice. A   |                   |
|       |               | taxpayer requesting an extension of time to file an annual return must  |                   |
|       |               | therefore file an application and pay any tax with that extension request   |                   |
|       |               | by the respective annual return filing date in July 2020. The due date of   |                   |
|       |               | the extended annual return, however, will not be modified by Executive  |                   |
|       |               | Order 2020-26 or this departmental notice. The following general rules  |                   |
|       |               | will apply for most taxpayers seeking an extension of time to file the  |                   |
|       |               | annual return: • Individuals — An individual taxpayer requesting a 6-<br>month extension of time to file a state income tax return must submit that |                   |
|       |               | request and pay the appropriate amount of tax by July 15, 2020, but the   |                   |
|       |               | extended annual return remains due on October 15, 2020, but the   |                   |
|       |               |   |                   |
|       |               | • Corporations — A calendar-year corporate taxpayer requesting an 8-  |                   |
|       |               | month extension of time to file a state corporate income tax return must  |                   |
|       |               | submit that request and pay the appropriate amount of tax by July 31,   |                   |
|       |               | 2020, but the extended annual return remains due on December 31, 2020.  |                   |
|       |               | A fiscal-year corporate taxpayer with an annual return due on June 30,  |                   |
|       |               | 2020 must submit an extension request and pay the appropriate amount of tax by July 31, 2020, but the extended annual return remains due on         |                   |
|       |               | February 28, 2021.  |                   |
|       |               | 1 conduity 20, 2021.  |                   |
|       | I             |   | 1                 |

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|       |               | 3. Extension of Estimated Payments Date for Q1 and Q2 2020 Executive   |                   |
|       |               | Order 2020-26 extended the date to remit the quarterly estimated tax   |                   |
|       |               | payment due for the first quarter of 2020. To conform with IRS Notice  |                   |
|       |               | 2020-23, this departmental notice similarly extends the date for second  |                   |
|       |               | quarter estimated payments for the state income tax. Accordingly, for  |                   |
|       |               | most filers, the first and second quarter estimated payments are due on  |                   |
|       |               | July 15, 2020. For certain fiscal filers, any estimated payment due after  |                   |
|       |               | April 15, 2020 and before July 15, 2020 is due on July 15, 2020.   |                   |
|       |               | With regard to any extension authorized by Executive Order 2020-26 and   |                   |
|       |               | this departmental notice, penalty and interest will not accrue for the period  |                   |
|       |               | for which that extension is automatically effective. Penalty and interest  |                   |
|       |               | for late filing of the return will therefore not accrue between April 15,  |                   |
|       |               | 2020 and July 15, 2020 for most individuals and fiduciaries and, likewise,   |                   |
|       |               | will not accrue between April 30, 2020 and July 31, 2020 for most  |                   |
|       |               | corporations. However, the suspension of penalty and interest is limited   |                   |
|       |               | to the automatic extensions authorized under Executive Order 202026 and  |                   |
|       |               | this departmental notice; penalty and interest will continue to accrue as  |                   |
|       |               | appropriate for taxes otherwise owed by any taxpayer.  |                   |
|       |               |  |                   |
|       |               | Executive Order 2020-26 and this departmental notice similarly suspends  |                   |
|       |               | the time period for the calculation of interest on any refund of state or city   |                   |
|       |               | income taxes for the 2019 tax year. Interest will generally not begin to accrue until 45 days after the claim for refund is filed or 45 days after the |                   |
|       |               | extended due date for the filing of the return, whichever is later.  |                   |
|       |               | extended due date for the fining of the feturit, whichever is later.   |                   |
|       |               | Additional information can be found at www.michigan.gov/taxes."  |                   |
|       |               | (4/17/20)  |                   |
|       |               |  |                   |
|       |               | DOT SUW Penalty and Interest Waiver Notice (4/14/20)   |                   |
|       |               |  |                   |
|       |               | "PENALTY AND INTEREST WAIVED FOR 30 DAYS FOR   |                   |
|       |               | MONTHLY AND QUARTERLY SALES, USE, AND WITHHOLDING  |                   |
|       |               | RETURNS DUE APRIL 20, 2020   |                   |
|       |               | Jamed April 14, 2020   |                   |
|       |               | Issued: April 14, 2020   |                   |
|       |               | Executive Order 2020-33 declared both a state of emergency and state of  |                   |
|       |               | disaster across Michigan related to the spread of the novel coronavirus  |                   |
|       |               | (COVID-19). In recognition of the continued disruption of businesses   |                   |
|       |               | required to file returns and remit sales, use, and withholding taxes, the  |                   |
|       |               | Department of Treasury is waiving penalty and interest for the late  |                   |
|       |               | payment of tax or the late filing of any monthly or quarterly return   |                   |
|       |               | due on April 20, 2020. The waiver will be effective for a period of 30   |                   |
|       |               | - / -  |                   |

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|       |               | days; therefore, any monthly or quarterly payment or return currently due<br>on April 20, 2020 may be submitted to the Department without penalty or<br>interest through May 20, 2020.   |                   |
|       |               | This waiver applies to the 2020 first quarter return that is required to be filed with the Department on April 20, 2020. Taxpayers required to remit tax with the 2020 first quarter return may therefore submit the payment and return to the Department without penalty or interest through May 20, 2020.  |                   |
|       |               | This waiver also includes sales, use, and withholding returns or<br>payments due on April 20, 2020 as a result of the previous 30-day<br>waiver of penalty and interest for payments or returns due on March<br>20, 2020 (See Notice). Taxpayers originally required to remit tax and<br>file returns on March 20, 2020 therefore have until May 20, 2020 to<br>remit tax and fire returns without penalty and interest.   |                   |
|       |               | Taxpayers may still remit tax and file a return as of the original due date<br>and are encouraged do so. However, penalty and interest for any failure<br>to do so will automatically be waived in accordance with this Notice. The<br>waiver is limited to sales, use, and withholding returns and payments due<br>on April 20, 2020. Any payment or return otherwise due after that date<br>will not be eligible for the current waiver. The waiver is not available for<br>accelerated sales, use or withholding tax filers. Those taxpayers should<br>continue to file returns and remit any tax due as of the original due dates."<br>(4/14/20) |                   |
|       |               | Governor <u>Executive Order 2020-26</u> and <u>Press Release</u> (3/27/20)<br><u>Press Release</u> (3/27/20)   |                   |
|       |               | Governor Whitmer Signs Executive Order Changing City, State<br>Income Tax Filing Deadlines to July 2020  |                   |
|       |               | Governor Whitmer Signs Executive Order Changing City, State<br>Income Tax Filing Deadlines to July 2020<br>Taxpayers Must Submit State and City of Detroit Income Tax Returns,<br>Payments by Midnight on July 15<br>LANSING, Mich. – Today, Governor Gretchen Whitmer signed<br>Executive Order 2020-26, which pushes all April 2020 state and city<br>income tax filing deadlines in Michigan to July 2020, as a part of<br>continued efforts to help Michiganders during the COVID-19 pandemic.   |                   |
|       |               | Effective immediately, state of Michigan and city of Detroit income tax returns and payments due on April 15 are now due before  |                   |

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| State | Guidance/Date | <ul> <li>midnight on July 15. Other state of Michigan cities with income taxes due on April 15 will now be due on July 15, while cities with income taxes due on April 30 will now be due on July 31.</li> <li></li> <li>The new filing and payment deadlines come after the Internal Revenue Service changed its deadline to July 15 to provide tax assistance due to the COVID-19 pandemic. For the benefit and convenience of taxpayers, both the beginning and end of the state of Michigan and city of Detroit income tax filing season are the same as the IRS.</li> <li></li> <li>To view Order 2020-26, click the link below: <ul> <li><u>EO 2020-26</u>.</li> </ul> </li> <li>Summary of Executive Order 2020-26 (from a member):</li> <li><u>"2019 Income Tax Returns and Balance Due</u></li> <li>Michigan conforms to the federal provisions for 2019 individual and fiduciary income tax returns normally due April 15. The tax return along with any balance due reported on the return are automatically extended to July 15, 2020. Likewise, corporate income tax returns due April 30 and related balances due are automatically extended to July 31, 2020.</li> <li>No extension has been provided to taxpayers that are still subject to the Michigan Business Tax. Taxpayers with certificated credits that previously opted into the MBT remain subject to the MBT through the final year of the credit.</li> <li>The Michigan Revenue Act requires the state to pay interest on refund claims starting 45 days after the later of the return due date or the date the return is filed. Based on the Executive Order, the return due date for determining timerest is based on July 15, 2020 for returns that would normally be due on April 30, 2020. Additionally, the 3% supplemental interest applicable under the Revenue Act for individual and fiduciary</li> </ul> | Other Information |
|       |               | normally be due on April 30, 2020. Additionally, the 3% supplemental  |                   |
|       |               | <u>2020 Estimated Tax Payments</u><br>First quarter 2020 Michigan estimated income tax liability for all<br>taxpayers are not due until July 15, 2020. No relief is currently provided<br>for second quarter estimated tax payments, which are due June 15, 2020<br>for calendar year taxpayers.  |                   |

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|       |               | <u>City Income Tax Relief</u><br>The Executive Order also extends the city income tax filing and payment<br>requirements, including the first quarter estimated tax payment. For state<br>administered city income tax (i.e., Detroit), the April 15 filing and<br>payment due date is extended to July 15. For locally administered city<br>income tax (i.e., all cities other than Detroit), the April 30 filing and<br>payment due date is extended to July 31. Nothing needs to be filed with<br>the state or cities to take advantage of these extensions."  |                   |
|       |               | EXECUTIVE ORDER No. 2020-26   |                   |
|       |               | "Extension of April 2020 Michigan income tax filing deadlines   |                   |
|       |               | The novel coronavirus (COVID-19) is a respiratory disease that can<br>result in serious illness or death. It is caused by a new strain of<br>coronavirus not previously identified in humans and easily spread from<br>person to person. There is currently no approved vaccine or antiviral<br>treatment for this disease.   |                   |
|       |               | On March 10, 2020, the Michigan Department of Health and Human<br>Services identified the first two presumptive-positive cases of COVID-<br>19 in Michigan. On that same day, I issued Executive Order 2020-4.<br>This order declared a state of emergency across the state of Michigan<br>under section 1 of article 5 of the Michigan Constitution of 1963, the<br>Emergency Management Act, 1976 PA 390, as amended, MCL 30.401-<br>.421, and the Emergency Powers of the Governor Act of 1945, 1945 PA<br>302, as amended, MCL 10.3133.   |                   |
|       |               | <br>The COVID-19 pandemic has caused extreme disruption to the lives and<br>livelihoods of all Michiganders. To protect the public health of this state<br>and to provide essential relief to Michigan taxpayers during this<br>unprecedented state of emergency, it is reasonable and necessary to<br><b>temporarily suspend certain rules and procedures so as to</b><br><b>automatically extend to July 2020 certain deadlines for filing and</b><br><b>paying state and city income taxes in Michigan. This temporary</b><br><b>relief comports with the filing and payment extensions the Internal</b><br><b>Revenue Service has provided to federal taxpayers</b> , |                   |
|       |               | Acting under the Michigan Constitution of 1963 and Michigan law, I order the following:   |                   |
|       |               | <ol> <li>Strict compliance with rules and procedures under sections 315, 681,<br/>and 685 of the Income Tax Act of 1967 ("Income Tax Act"), 1967<br/>PA 281, as amended, MCL 206.315, 206.681, and 206.685, is</li> </ol>   |                   |

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|       |               | temporarily suspended so as to extend the deadline for all taxpayers<br>required to file an annual state income tax return in April 2020, as  |                   |
|       |               | follows:<br>a. An annual state income tax return otherwise due on April 15,   |                   |
|       |               | 2020 will instead be due on July 15, 2020.  |                   |
|       |               | b. An annual state income tax return otherwise due on April 30,<br>2020 will instead be due on July 31, 2020.   |                   |
|       |               | 2. Strict compliance with rules and procedures under sections 311 and 685 of the Income Tax Act, MCL 206.311 and 206.685, is temporarily suspended so as to extend the deadline for all taxpayers to pay state income taxes in connection with an annual state income tax return in April 2020, as follows:   |                   |
|       |               | a. A state income tax payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.   |                   |
|       |               | b. A state income tax payment otherwise due on April 30, 2020 will instead be due on July 31, 2020.   |                   |
|       |               | 3. Strict compliance with rules and procedures under sections 301(1) and 681(2) of the Income Tax Act, MCL 206.301(1) and 206.681(2), is temporarily suspended so as to extend until July 15, 2020 the deadline for all taxpayers required to pay estimated state income taxes that would otherwise be due on April 15, 2020.   |                   |
|       |               | 4. Strict compliance with rules and procedures under sections 24 and 27 of 1941 PA 122, as amended, MCL 205.24 and 205.27, is temporarily suspended so as to ensure that penalties and interest for failure to file a state income tax return or failure to pay state income taxes are aligned with the extensions set forth in sections 1 to 3 of this order. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020. |                   |
|       |               | 5. Strict compliance with rules and procedures under section 30 of 1941 PA 122, MCL 205.30, is temporarily suspended so as to clarify that interest at the rate provided in MCL 205.30(3) will be added to a refund for amounts paid for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the   |                   |

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|       |               | date by which a return must be filed under section 1 of this<br>order, whichever is later. Additional interest under MCL<br>205.30(4) or (5) shall not apply to a 2019 income tax return for<br>which the filing deadline was extended under section 1 of this<br>order.  |                   |
|       |               | 6. Strict compliance with rules and procedures under sections 41, 43, and 64(1) of the City Income Tax Act, 1964 PA 284, as amended, MCL 141.641, 141.643, and 141.664(1), is temporarily suspended so as to extend the deadline for all taxpayers required to file an annual city income tax return in April 2020, as follows: |                   |
|       |               | a. An annual city income tax return otherwise due on April 15, 2020, and any accompanying city income tax payment due with the return, will instead be due on July 15, 2020.  |                   |
|       |               | b. An annual city income tax return otherwise due on April 30, 2020, and any accompanying city income tax payment due with the return, will instead be due on July 31, 2020.  |                   |
|       |               | 7. Strict compliance with rules and procedures under section 64(2) of the City Income Tax Act, MCL 141.664(2), is temporarily suspended so as to extend the deadline for all taxpayers required to pay estimated city income tax extension payments in April 2020, as follows:  |                   |
|       |               | a. An estimated city income tax extension payment otherwise due<br>on April 15, 2020 will instead be due on July 15, 2020.  |                   |
|       |               | b. An estimated city income tax extension payment otherwise due<br>on April 30, 2020 will instead be due on July 31, 2020.  |                   |
|       |               | 8. Strict compliance with rules and procedures under sections 62 and 63 of the City Income Tax Act, MCL 141.662 and 141.663, is temporarily suspended so as to extend the deadline for all taxpayers required to pay estimated city income taxes in April 2020, as follows:   |                   |
|       |               | a. An estimated city income tax payment otherwise due on April 15, 2020 will instead be due on July 15, 2020.   |                   |
|       |               | b. An estimated city income tax payment otherwise due on April 30, 2020 will instead be due on July 31, 2020.   |                   |

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|               | <ul> <li>9. Strict compliance with rules and procedures under sections 64 and 82 of the City Income Tax Act, MCL 141.664 and 141.682, is temporarily suspended so as to ensure that penalties and interest for failure to file a city income tax return or failure to pay city income taxes are aligned with the extensions set forth in sections 6 to 8 of this order. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.</li> <li>10. Strict compliance with rules and procedures under section 43 of the</li> </ul>   |  |
|               | <ul> <li>City income fax Act, MCL 141.043, is temporarry suspended so as to clarify that, except for a refund under MCL 141.661, interest at the rate established in MCL 205.30 will be added to a refund for an overpayment of taxes for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the date by which a return must be filed under section 6 of this order, whichever is later.</li> <li>11. The extensions in this order are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.</li> </ul>  |  |
|               | <ul><li>12. This order is effective immediately."</li><li>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</li></ul>  |  |
|               | "Small businesses that have experienced disrupted operations due to the COVID-19 pandemic now <b>have additional time to make their sales</b> , <b>use and withholding tax monthly payment</b> , according to the Michigan Department of Treasury.   |  |
|               | Effective immediately, small businesses scheduled to make their<br>monthly sales, use and withholding tax payments on March 20 can<br>postpone filing and payment requirements until April 20. The state<br>Treasury Department will waive all penalties and interest for 30<br>days.<br><br>Specific information about Treasury providing tax assistance to small<br>businesses due to COVID-19 can be found in <u>SUW Penalty and Interest</u><br><u>Waiver Notice</u> .   |  |
|               | Guidance/Date         Image: Construction of the second state of the | <ul> <li>9. Strict compliance with rules and procedures under sections 64 and 82 of the City Income Tax Act, MCL 141.664 and 141.682, is temporarily suspended so as to ensure that penalties and interest for failure to file a city income tax return or failure to pay city income taxes are aligned with the extensions set forth in sections 6 to 8 of this order. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.</li> <li>10. Strict compliance with rules and procedures under section 43 of the City Income Tax Act, MCL 141.643, is temporarily suspended so as to clarify that, except for a refund under MCL 141.661, interest at the rate established in MCL 205.30 will be added to a refund for an overpayment of taxes for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the date by which a return must be filed under section 6 of this order, whichever is later.</li> <li>11. The extensions in this order are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.</li> <li>12. This order is effective immediately."</li> <li>MI DOT <u>Press Release</u> and <u>Notice</u> (3/17/20 and 3/18/20)</li> <li>"Small businesses that have experienced disrupted operations due to the COVID-19 pandemic now have additional time to make their sales, use and withholding tax monthly payment, according to the Michigan Department of Treasury.</li> <li>Effective immediately, small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. The state Treasury Department</li></ul> |

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|           |   | The waiver is not available for accelerated sales, use or withholding                                      |   |
|           |   | tax filers. Businesses with questions should call the Treasury Business                                    |   |
|           |   | Tax Call Center at 517-636-6925.   |   |
|           |   |  |   |
|           |   | Information around this outbreak is changing rapidly. The latest   |   |
|           |   | information is available   |   |
|           |   | at Michigan.gov/Coronavirus and CDC.gov/Coronavirus."  |   |
| Minnesota | Tax Law Change FAQs for                                       | Minnesota: Penalty Abatement for Businesses (addresses COVID-19  | Minnesota DOR COVID-19 response website                       |
| Minnesota | Individuals (7/28/20)   |  |   |
|           | $\frac{\mathrm{Individuals}}{\mathrm{Individuals}} (7/28/20)$ | abatement guidelines) (updated 7/17/20)  | (3/17/20): "As Minnesota responds to COVID-                   |
|           |   |  | 19, we want to reassure you that the Minnesota                |
|           | Penalty Abatement for Businesses                              | "COVID-19 Abatement Guidelines   | Department of Revenue remains open and ready                  |
|           | (addresses COVID-19 abatement                                 | You may ask us to abate (cancel) late-payment or late-filing penalties or                                  | to help with tax-related services.                            |
|           | guidelines) (updated 7/17/20)                                 | interest if you have a reasonable cause or are negatively affected by the                                  | Revenue's top priority is the health and safety of            |
|           |   | COVID-19 pandemic.   | our customers and employees. That means that                  |
|           | Minnesota DOR COVID-19  |  | we are modifying some of the services we offer:               |
|           | Response website (4/3/20)                                     | Circumstances that may support your request include if you:  | • We are following guidance from the                          |
|           |   |  | Minnesota Department of Health to help                        |
|           | FAQs for Individuals (updated                                 | • Cannot take care of your affairs for a time because you or a   | limit the spread of COVID-19.                                 |
|           | 4/24/20, updated 4/8/20, originally                           | member of your immediate family become seriously ill   | • We still offer in-person meetings and walk-                 |
|           | posted 4/3/20)  | • Become unable to pay your debts as they become due because   | in services, but may modify them to allow                     |
|           |   | you have a significant loss of income  | more distance between people.                                 |
|           | FAQs for Businesses (updated                                  | • Lose your job, or your business has to close, which  | <ul> <li>You can securely drop off tax returns and</li> </ul> |
|           | $\frac{1}{4/20/20}$ , updated $\frac{4}{10/20}$ , originally  | makes paying the tax an undue hardship   | payments outside our St. Paul office                          |
|           | posted 4/3/20)  | <ul> <li>Have a significant interruption of your business or employment</li> </ul>                         | without face-to-face interaction. Please put                  |
|           |   | and cannot manage it with insurance or other financial   |   |
|           | Minnesota DOR website (3/26/20)                               | -  | all materials in a sealed envelope.                           |
|           | Miniesota DOK website (5/20/20)                               | resources  | Has the income tax deadline changed?                          |
|           | Minnesota Press Release on                                    | • Have a history of filing and paying your taxes on time   | No. At this time, federal and Minnesota                       |
|           |   | • Make any partial payments of tax on or near the due date   | individual income tax returns are due April 15,               |
|           | extended filing and payment to 7/15                           | • Pay any underpayment of tax as soon as you:  | 2020. We continue to monitor actions by the                   |
|           | (3/23/20)   | <ul> <li>Are financially able to so</li> </ul>   | IRS and will update this information as                       |
|           |   | • Become aware of the underpayment $(7/17/20)$   | necessary.  |
|           | DOR Press Release Announcement                                |  | What if I cannot file and pay my taxes on time                |
|           | on extending filing and payment                               | Tax Law Change FAQs for Individuals (7/28/20)  | due to COVID-19?  |
|           | until July 15 (3/23/20)                                       |  | Please contact the department if you cannot                   |
|           |   | "If we have not yet adjusted a taxpayer's 2017 or 2018 return for law                                      | file and pay on time due to COVID-19 illness                  |
|           | Minnesota DOR COVID-19  | changes enacted on May 30, 2019, you may file an amended return that                                       | or a related situation.                                       |
|           | response website (3/23/20)                                    |  | You may ask us to abate (cancel) penalties                    |
|           |   | reflects these changes. We updated our guidance on our <u>Tax Law</u><br>Change FAQs for Individuals page. | and interest for late filing or payment if you                |
|           | Minnesota DOR COVID-19  | Change FAQS for mulviduals page.   | have a reasonable cause. See Penalty                          |
|           | response website (3/18/20)                                    |  | Abatement Information for Individuals.                        |
|           |   | May taxpayers amend their 2017 or 2018 Minnesota income tax  | Are free tax preparation services affected?                   |
|           |   | return for other reasons?  | Yes. To help slow the spread of COVID-19 in                   |
|           | (July 15 – filing and payment of the                          |  | Minnesota, many free income tax preparation                   |
|           | 2019 Minnesota Individual Income                              |  | winnesota, many <u>nee meome tax preparation</u>              |
|           | 2017 Mininesota mutvidual mcome                               |  |   |

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|       | Tax without any penalty and  | Yes. If taxpayers amend their 2017 or 2018 Minnesota income tax return     | sites across the state are suspending   |
|       | interest. This does relief not include   | for any reason, include all applicable adjustments related to the tax year | their services.   |
|       | estimated taxes for 2020 due April   | 2017 and 2018 Minnesota law changes.                                       | What if I plan to use a free tax preparation  |
|       | 15, 2020, but it does include 2019   |  | site?   |
|       | estimated taxes and extension tax  | If the taxpayer:   | Contact the site to see if it's open and for  |
|       | payments for the 2019 tax year. At   | • <b>Received</b> our 2017 or 2018 Minnesota tax law change                | updated hours of operation. View our site   |
|       | this time, estimated tax payments  | adjustments, include these adjustments in the amended return               | directory for locations, hours, and contact   |
|       | for 2020 are due April 15, 2020.   | • Did not receive our 2017 or 2018 Minnesota tax law change                | information. Check back periodically to see if  |
|       | Taxpayers can request relief from  | adjustments, include these adjustments along with the other                | your site's hours have changed.   |
|       | penalty and interest for late  | adjustments on their amended returns                                       | Can I file my tax return online for free?   |
|       | payments for reasonable cause,   |  | You may be eligible to file your return   |
|       | including emergency declarations   | What if taxpayers are also amending their 2017 or 2018 federal             | electronically for free. <u>View our list of</u>  |
|       | by the president and governor due to   | income tax return?   | providers to see if you qualify.  |
|       | COVID-19. First-quarter estimated  |  | Who can I contact with questions?   |
|       | tax payments are due April 15,   | Taxpayers filing an amended federal income tax return must also send us    | If you have questions, call us at 651-556-3000  |
|       | 2020. You can request to apply any   | a copy of the amended federal return, along with the amended Minnesota     | or 1-800-657-3666, or <u>use our email form.</u>  |
|       | refund on your 2019 tax return to  | return, within 180 days of filing the federal return. Use the updated 2017 | Thank you for your understanding and patience   |
|       | your 2020 estimated taxes.   | and 2018 Minnesota forms and instructions on our website.                  | as we move through this unique situation  |
|       | However, if the refund results from  |  | together." (3/18/20)  |
|       | a payment made after April 15, it  | This includes amending federal returns due to recent law changes,          |   |
|       | will not prevent an Underpayment   | including:   | Minnesota DOR webpage (3/17/20):  |
|       | of Estimated Tax penalty on your   | <ul> <li>Taxpayer Certainty and Disaster Tax Relief Act of 2019</li> </ul> | "Our St. Paul office is open and available for  |
|       | <u>2020 return</u> . The actual date of your                                     | • Setting Every Community Up for Retirement Enhancement                    | walk-in services. We ask that you stay home if  |
|       | payment will be used to calculate  | (SECURE) Act   | you or anyone in your household have cold or  |
|       | the penalty. <u>Taxpayers may</u>  | Families First Coronavirus Response Act                                    | flu-like symptoms. We are also available by   |
|       | calculate their 2020 estimated tax   | Coronavirus Aid, Relief, and Economic Security (CARES) Act                 | telephone and email. For more information, see  |
|       | payments on 75% of their 2018  | <ul> <li>Paycheck Protection Program Flexibility Act of 2020</li> </ul>    | Our Response to COVID-19."  |
|       | <u>liability</u> . We encourage taxpayers<br>who have filed a 2019 return to use | If the taxpayer:   | Lagislature: According to both the House and  |
|       | their actual 2019 liability. At this   | • <b>Received</b> our 2017 or 2018 Minnesota tax law change                | Legislature: According to both the <u>House</u> and<br>the <u>Senate</u> website, from March 17 through |
|       | time, estimated tax payments for   | adjustment, include the adjustments in the amended return                  | April 14, floor sessions and committee hearings   |
|       | 2020 are due April 15, 2020.   | • Did not receive our 2017 or 2018 Minnesota tax law change                | will be called when legislative leaders have  |
|       | Taxpayers can request relief from  | adjustment, include all Minnesota tax law change adjustments               | agreed-upon legislation that needs to be acted  |
|       | penalty and interest for late  | along with the other adjustments on their amended returns."                | upon.   |
|       | payments if they have a reasonable   | (7/28/20)  | upon.   |
|       | cause or are negatively affected by  |  |   |
|       | the COVID-19 pandemic. <u>See</u>  | Minnesota: Penalty Abatement for Businesses (addresses COVID-19            |   |
|       | Abatement Information for  | abatement guidelines) (updated 7/17/20)                                    |   |
|       | Individuals or Abatement   |  |   |
|       | Information for Businesses. The  | "COVID-19 Abatement Guidelines   |   |
|       | extended due date does not include   | You may ask us to abate (cancel) late-payment or late-filing penalties or  |   |
|       | Corporation Franchise, S   | interest if you have a reasonable cause or are negatively affected by the  |   |
|       | Corporation, Partnership, or   | COVID-19 pandemic.   |   |
|       | Fiduciary taxes, though these  | covid is paraonine.  |   |
|       |  |  |   |

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|          | taxpayers can receive an automatic                                     | Circumstances that may support your request include if you:               |                   |
|          | filing extension. Federal estate tax                                   |   |                   |
|          | returns and payments due between                                       | • Cannot take care of your affairs for a time because you or a            |                   |
|          | April 1, 2020, and July 15, 2020,                                      | member of your immediate family become seriously ill                      |                   |
|          | have been extended to July 15,   | • Become unable to pay your debts as they become due because              |                   |
|          | 2020, as a result of <u>IRS Notice</u>                                 | you have a significant loss of income                                     |                   |
|          | <u>2020-66</u> . The Minnesota payment                                 | • Lose your job, or your business has to close, which                     |                   |
|          | and filing deadlines for estates that                                  | makes paying the tax an undue hardship                                    |                   |
|          | do not have a federal filing or  | • Have a significant interruption of your business or employment          |                   |
|          | payment obligation are included in                                     | and cannot manage it with insurance or other financial                    |                   |
|          | this extension. The Minnesota due                                      | resources   |                   |
|          | date has not changed for   | • Have a history of filing and paying your taxes on time                  |                   |
|          | Corporation Franchise, S   | • Make any partial payments of tax on or near the due date                |                   |
|          | Corporation, Partnership, or   | • Pay any underpayment of tax as soon as you:                             |                   |
|          | Fiduciary taxes. However, under  | • Are financially able to so  |                   |
|          | state law: corporations receive an                                     | • Become aware of the underpayment $(7/17/20)$                            |                   |
|          | automatic extension to file their                                      |   |                   |
|          | Minnesota return to the later of 7                                     | DOR Update (4/10/20)  |                   |
|          | months after the due date or the date                                  |   |                   |
|          | of any federal extension to file;                                      | "Estimated payment guidance for 2020 Income Tax Estimated                 |                   |
|          | S corporations, partnerships, and                                      | Payments  |                   |
|          | fiduciaries receive an automatic                                       | As part of the state's continued response to COVID-19, the Minnesota      |                   |
|          | extension to file their state return to                                | Department of Revenue is providing additional guidance that taxpayers     |                   |
|          | the date of any federal extension to                                   | can use to calculate their 2020 estimated tax payments.                   |                   |
|          | file. The payment due date for these                                   | When are first quarter Minnesota estimated payments due for tax           |                   |
|          | business returns has not changed.                                      | year 2020?  |                   |
|          | Taxpayers can request relief from                                      | The first quarter 2020 estimated income tax payments for individuals,     |                   |
|          | late-filing or late-payment penalties                                  | calendar year S-corporations, partnerships, and fiduciaries are still due |                   |
|          | and interest for reasonable cause,                                     | April 15, 2020. This date is different than the federal payment date.     |                   |
|          | including emergency declarations                                       | The due date for calendar year corporate franchise taxpayers was March    |                   |
|          | by the president and governor due to                                   | 15, 2020.   |                   |
|          | COVID-19. <u>See Abatement</u>   | What are the options to calculate 2020 estimated tax?                     |                   |
|          | Information for Businesses.  | To avoid penalty, interest, or additional tax charges, you must base your |                   |
|          | We have temporarily stopped issuing new: levies from bank              | 2020 estimated tax payments on one of the following options:              |                   |
|          | 6  | • 90% of estimated liability in 2020,                                     |                   |
|          | accounts, wages, or other income;<br>professional license revocations; | • 100% of actual liability in 2019 (110% for individuals if your          |                   |
|          | sales tax permit revocations;  | adjusted gross income was more than \$150,000)                            |                   |
|          | seizures of property. The  | • 75% of actual liability in 2018.  |                   |
|          | department will <u>not seek to establish</u>                           | Note: If you have filed your 2019 return, we encourage you to use your    |                   |
|          | <u>nexus</u> for any business tax solely                               | actual liability for 2019.  |                   |
|          | because an employee is temporarily                                     | What if I need additional relief?   |                   |
|          | working from home due to the   | Taxpayers can request additional relief from penalty and interest for     |                   |
|          | COVID-19 pandemic. The   | reasonable cause, or in the event of emergency declarations by the        |                   |
| <u> </u> |  |   | 1                 |

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|       | department will not seek to establish                                | president and governor due to COVID-19. See Penalty Abatement           |                   |
|       | nexus for any business tax solely                                    | Information for Individuals and Abatement Information for Businesses.   |                   |
|       | because an employee is temporarily                                   | Where do I go with additional questions?                                |                   |
|       | working from home due to the   | See Our Response to COVID-19, or contact us.                            |                   |
|       | COVID-19 pandemic. Minnesota   | <ul> <li>Income Tax and Withholding Division</li> </ul>                 |                   |
|       | residents: Your income tax filing                                    | • <b>Phone:</b> 651-296-3781 or 1-800-652-9094 (toll-free)              |                   |
|       | requirements will not change solely                                  | • <b>Email:</b> <u>individual.incometax@state.mn.us</u>                 |                   |
|       | because of telecommuting.  | Corporate Franchise Tax Division  |                   |
|       | COVID-19 economic impact   | • <b>Phone:</b> 651-556-3000 or 1-800-657-3666 (toll-free"              |                   |
|       | payments are not required to be paid                                 | (4/10/20)   |                   |
|       | back, and they are not included in                                   |   |                   |
|       | the calculation of: Federal income,                                  | Minnesota DOR COVID-19 Response website (4/14/20)                       |                   |
|       | Minnesota income, and Income for                                     |   |                   |
|       | Minnesota's property tax refund.                                     | "Our Response to COVID-19   |                   |
|       | We have temporarily stopped  |   |                   |
|       | issuing new: Levies from bank  |   |                   |
|       | accounts, wages, or other income,                                    | Tax Information   |                   |
|       | Professional license revocations,                                    | Income Taxes [-]  |                   |
|       | Sales tax permit revocations,  | Beware of COVID-19 Stimulus Payment Scams                               |                   |
|       | Seizures of property. We may   | The IRS will issue COVID-19 economic impact payments to individual      |                   |
|       | continue to take other actions to                                    | taxpayers; check the IRS Economic Impact Payments page for updates.     |                   |
|       | collect tax debts or other debts                                     | The Minnesota Department of Revenue does not have a role in issuing     |                   |
|       | referred to the department. <u>See</u>                               | these or other federal payments.  |                   |
|       | Collection Information for details.)                                 |   |                   |
|       | (April 20) entered according to facility                             |   |                   |
|       | (April 20 – extend payment of sales                                  | Additional Time for 2019 Individual Income Tax                          |                   |
|       | taxes - 30-day sales and use tax                                     | We are providing additional time until July 15, 2020, for taxpayers to  |                   |
|       | grace period for businesses, as identified in Executive Order 20-04, | file and pay 2019 Minnesota Individual Income Tax without any penalty   |                   |
|       | required to suspend or reduce  | and interest. ( <u>Read our announcement</u> .)                         |                   |
|       | services until March 27 – can pay                                    | This includes all estimated and other income tax payments for tax year  |                   |
|       | sales taxes by April 20. Businesses                                  | 2019 that would otherwise be due April 15, 2020. It does not include:   |                   |
|       | need to file March return. Relief                                    | • Individual or business estimated tax payments for Minnesota           |                   |
|       | only for monthly filers. 30 day                                      | income tax due April 15 for the 2020 tax year. See Estimated            |                   |
|       | gambling tax payment grace period                                    | Taxes.(below) for more guidance.  |                   |
|       | and a 60 day Minnesotacare tax                                       | • Individual Use Tax payments.  |                   |
|       | filing extension for 3/16 return.)                                   | Corporation Franchise, S Corporation, Partnership, or Fiduciary         |                   |
|       |  | taxes, though these taxpayers can receive an automatic filing           |                   |
|       | (Property taxes - consulting with                                    | extension. See Business Taxes (below) for details.                      |                   |
|       | counties about possible relief                                       | The IRS extended the deadline for 2019 federal income tax returns,      |                   |
|       | options for property taxes. First-                                   | payments, and 2020 estimated payments to July 15, 2020, for individuals |                   |
|       | half payments are due May 15,  | and businesses. (Go to IRS.gov for details.)                            |                   |
|       | 2020. The department does not have                                   | We are analyzing how other taxes may be impacted and will               |                   |
|       | authority to delay payments or abate                                 | communicate any additional changes by email and on our website.         |                   |
|       | in the second payments of abate                                      |   | l                 |

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|       | (cancel or reduce) property taxes, | Why is the department offering more time to file and pay?  |                   |
|       | which are collected by counties in | As Minnesota responds to the COVID-19 situation, we are providing this   |                   |
|       | Minnesota.)                        | grace period for 2019 Individual Income Tax for those who need it. We  |                   |
|       |                                    | encourage:   |                   |
|       |                                    | • Minnesotans who expect refunds to file as soon as they are   |                   |
|       |                                    | ready.   |                   |
|       |                                    |  |                   |
|       |                                    | • Minnesotans who do not need extra time to file and pay to do so  |                   |
|       |                                    | as soon as possible to help support our state's response to  |                   |
|       |                                    | COVID-19.  |                   |
|       |                                    | What if I cannot file or pay by July 15?   |                   |
|       |                                    | You may ask us to cancel or reduce penalties, additional tax charges, and  |                   |
|       |                                    | interest for late filing or payment if you have a reasonable cause or are  |                   |
|       |                                    | negatively affected by the COVID-19 pandemic.  |                   |
|       |                                    | You may request this relief, called an abatement, after we notify you of a   |                   |
|       |                                    | penalty. See <u>Penalty Abatement Information for Individuals</u> or <u>Penalty</u>  |                   |
|       |                                    | Abatement Information for Businesses.  |                   |
|       |                                    | You should pay your tax by the due date unless you are financially   |                   |
|       |                                    | unable to make the payment.  |                   |
|       |                                    | Business Taxes [-]   |                   |
|       |                                    | Disaster Assistance for Businesses   |                   |
|       |                                    | If your business is affected by COVID-19, you may qualify for state and federal assistance programs that are now available. For details, see the |                   |
|       |                                    | Minnesota Department of Employment and Economic Development  |                   |
|       |                                    | website.   |                   |
|       |                                    | Sales Tax Payment Grace Period   |                   |
|       |                                    | We are extending the grace period on Sales and Use Tax payments to   |                   |
|       |                                    | May 20, 2020, for businesses required to suspend or reduce services  |                   |
|       |                                    | under Executive Order 20-04. See Sales and Use Tax for details.  |                   |
|       |                                    | Gambling Tax Payment Grace Period  |                   |
|       |                                    | We are extending the grace period on Lawful Gambling Tax payments to   |                   |
|       |                                    | May 20, 2020, for organizations that request an extension for their  |                   |
|       |                                    | March 20 or April 20 payment. See Gambling Taxes for details.  |                   |
|       |                                    | MinnesotaCare Payment Grace Period   |                   |
|       |                                    | We are granting a 60-day grace period for MinnesotaCare tax payments   |                   |
|       |                                    | due April 15. We will also grant a 60-day filing extension on request for  |                   |
|       |                                    | annual MinnesotaCare returns that were due March 16. See   |                   |
|       |                                    | MinnesotaCare Taxes for details.   |                   |
|       |                                    | Occupation Tax Grace Period  |                   |
|       |                                    | We are granting a 60-day payment grace period for Occupation Tax   |                   |
|       |                                    | annual payments due May 1, 2020. See Occupation Tax for details.   |                   |
|       |                                    | Business Income Taxes  |                   |
|       |                                    | The Minnesota due date has not changed for Corporation Franchise, S  |                   |
|       |                                    | Corporation, Partnership, or Fiduciary taxes. However, under state law:  |                   |

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|       |               | • C corporations receive an automatic extension to file their                       |                   |
|       |               | Minnesota return to the later of 7 months after the due date or                     |                   |
|       |               | the date of any federal extension to file.  |                   |
|       |               |   |                   |
|       |               | • S corporations, partnerships, and fiduciaries receive an                          |                   |
|       |               | automatic extension to file their state return to the date of any                   |                   |
|       |               | federal extension to file.  |                   |
|       |               | The payment due dates for 2019 taxes and 2020 estimated taxes have not              |                   |
|       |               | changed.  |                   |
|       |               | If You Underpay or Cannot Pay by the Due Date                                       |                   |
|       |               | You may ask us to cancel or reduce penalties, additional tax charges, and           |                   |
|       |               | interest for late filing or payment if you have a reasonable cause or are           |                   |
|       |               | negatively affected by the COVID-19 pandemic.                                       |                   |
|       |               | You may request this relief, called an abatement, after we notify you of a          |                   |
|       |               | penalty. See <u>Penalty Abatement Information for Individuals</u> or <u>Penalty</u> |                   |
|       |               | Abatement Information for Businesses.   |                   |
|       |               | You should pay your tax by the due date unless you are financially                  |                   |
|       |               | unable to make the payment.   |                   |
|       |               | <br>Options to Calculate 2020 Estimated Tax   |                   |
|       |               | To avoid penalty, interest, or additional tax charges, you must calculate           |                   |
|       |               | your 2020 estimated tax payments on one of the following options:                   |                   |
|       |               | • 90% of estimated liability in 2020  |                   |
|       |               | • 100% of actual liability in 2019 (110% for individuals if your                    |                   |
|       |               | adjusted gross income was more than \$150,000)                                      |                   |
|       |               | <ul> <li>75% of actual liability in 2018</li> </ul>                                 |                   |
|       |               | <b>Note:</b> If you have filed your 2019 return, we encourage you to use your       |                   |
|       |               | actual liability for 2019.  |                   |
|       |               | If You Underpay or Cannot Pay by the Due Date                                       |                   |
|       |               | You may ask us to cancel or reduce penalties, additional tax charges, and           |                   |
|       |               | interest for late filing or payment if you have a reasonable cause or are           |                   |
|       |               | negatively affected by the COVID-19 pandemic.                                       |                   |
|       |               | You may request this relief, called an abatement, after we notify you of a          |                   |
|       |               | penalty. See Penalty Abatement Information for Individuals or Penalty               |                   |
|       |               | Abatement Information for Businesses.   |                   |
|       |               | You should pay your tax by the due date unless you are financially                  |                   |
|       |               | unable to make the payment.   |                   |
|       |               | Property Tax [-]  |                   |
|       |               | Property Tax Payments   |                   |
|       |               | Property taxes are paid to counties in Minnesota, and the payment                   |                   |
|       |               | deadlines are set by state law. First-half payments are due May 15, 2020.           |                   |
|       |               | The department does not have authority to delay payments or abate                   |                   |
|       |               | (cancel or reduce) property taxes. For more information, see COVID-19               |                   |
|       |               | Property Tax FAQs.  |                   |

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|       |               | <br>Frequently Asked Questions [1]   |                   |
|       |               | <u>Frequently Asked Questions [–]</u><br>We are gathering frequently asked questions from our customers on the |                   |
|       |               | following pages. We have heard your questions and will do our best to  |                   |
|       |               | answer them:   |                   |
|       |               | FAQs for Individuals (updated April 24, 2020)  |                   |
|       |               | <ul> <li>FAQs for Businesses (updated April 14, 2020)</li> </ul>   |                   |
|       |               |  |                   |
|       |               | • <u>Property Tax FAQs</u> (published April 15, 2020)<br>Services and Resources                                |                   |
|       |               | Tax or Debt Collection Relief [-]  |                   |
|       |               | If you're experiencing financial hardship due to COVID-19 and are  |                   |
|       |               | concerned about paying your tax debt or other agency debt, please  |                   |
|       |               | contact us. We can discuss available options to assist you.  |                   |
|       |               | For more information, see <u>Collection Information</u> or contact us:   |                   |
|       |               |  |                   |
|       |               | <b>Phone:</b> 651-556-3003 or 1-800-657-3909   |                   |
|       |               | Fax: 651-556-5116  |                   |
|       |               | Email: mdor.collection@state.mn.us   |                   |
|       |               | In-Person Services [-]   |                   |
|       |               | Starting April 17, 2020, our St. Paul office is temporarily closed to  |                   |
|       |               | protect the health of our customers and employees.   |                   |
|       |               | We are providing a self-service station with request forms, pens, and  |                   |
|       |               | envelopes so you can:  |                   |
|       |               | • Ask us to mail forms and instructions to you   |                   |
|       |               | Request additional tax information   |                   |
|       |               | Order copies of your previous tax returns  |                   |
|       |               | • Submit tax returns or payments   |                   |
|       |               | Place your tax return, payment, or service request in the secure drop-box                                      |                   |
|       |               | outside our front door. Put all materials in a sealed envelope (available at                                   |                   |
|       |               | the self-service station).   |                   |
|       |               | Free Tax Preparation Services [-]  |                   |
|       |               | To help slow the spread of COVID-19 in Minnesota, many free income   |                   |
|       |               | tax preparation sites across the state are suspending their services.  |                   |
|       |               | What if I plan to use a free tax preparation site?   |                   |
|       |               | Contact the site to see if it's open and for updated hours of  |                   |
|       |               | operation. <u>View our site directory for locations, hours, and contact</u>                                    |                   |
|       |               | <u>information</u> . Check back periodically to see if your site's hours have changed.                         |                   |
|       |               | Can I file my tax return online for free?  |                   |
|       |               | You may be eligible to electronically file your return for free. <u>View our</u>                               |                   |
|       |               | list of providers to see if you qualify." (5/4/20, originally posted 4/14/20)                                  |                   |
|       |               | FAQs for Individuals (4/24/20)   |                   |
|       |               |  |                   |

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|       |               | "COVID-19 FAQs for Individuals   |                   |
|       |               | We will be updating and adding new FAQs as they become available.  |                   |
|       |               | For the latest information, return to this page and see Our Response to  |                   |
|       |               | <u>COVID-19</u> .  |                   |
|       |               | File and Pay [-]   |                   |
|       |               | I'm temporarily telecommuting due to COVID-19. Will my   |                   |
|       |               | Minnesota Individual Income Tax filing requirement for tax year  |                   |
|       |               | 2020 be affected?  |                   |
|       |               | It depends if you're a Minnesota resident, part-year resident, or  |                   |
|       |               | nonresident.   |                   |
|       |               | • Minnesota residents: Your income tax filing requirements will  |                   |
|       |               | not change solely because of telecommuting.  |                   |
|       |               | • Nonresidents or part-year residents: You may need to   |                   |
|       |               | apportion your income based on the number of days you  |                   |
|       |               | work from home. Nonresidents need to divide the number of  |                   |
|       |               | days worked in Minnesota by the total number of days worked.   |                   |
|       |               | For more information, see:   |                   |
|       |               | Income Tax Fact Sheet 1, Residency   |                   |
|       |               | <ul> <li>Income Tax Fact Sheet 2, Part-Year Residents</li> </ul>   |                   |
|       |               | <ul> <li>Income Tax Fact Sheet 3, Nonresidents</li> </ul>  |                   |
|       |               | Are the Minnesota Estate Tax filing and payment deadlines  |                   |
|       |               | extended to July 15, 2020, as a result of IRS Notice 2020-66?  |                   |
|       |               | Yes. Under state law:  |                   |
|       |               | • The Minnesota Estate Tax filing deadline is automatically  |                   |
|       |               | extended for either six months after the original due date or any  |                   |
|       |               | extension granted by the IRS under Internal Revenue Code,  |                   |
|       |               | section 6081, whichever is longer.   |                   |
|       |               | • The Minnesota Estate Tax Payment deadline is either nine   |                   |
|       |               | months after the date of death or any extension granted by the   |                   |
|       |               | IRS under <u>I.R.C., section 6161</u>  |                   |
|       |               | Federal estate tax returns and payments due between April 1, 2020, and   |                   |
|       |               | July 15, 2020, have been extended to July 15, 2020, as a result of <u>IRS</u>  |                   |
|       |               | Notice 2020-66. The Minnesota payment and filing deadlines for estates   |                   |
|       |               | that do not have a federal filing or payment obligation are included in  |                   |
|       |               | this extension.<br>What if I underney or connet new my tay by the due date?  |                   |
|       |               | What if I underpay or cannot pay my tax by the due date?   |                   |
|       |               | You may ask us to cancel or reduce penalties, additional tax charges, and<br>interest for late filing or payment if you have a reasonable cause or are |                   |
|       |               | negatively affected by the COVID-19 pandemic.  |                   |
|       |               | You may request this relief, called an abatement, after we notify you of a   |                   |
|       |               | penalty. See Penalty Abatement Information for Individuals or Penalty  |                   |
|       |               | Abatement Information for Businesses.  |                   |
|       |               | You should pay your tax by the due date unless you are financially   |                   |
|       |               | unable to make the payment.  |                   |
|       |               | undole to make the payment.  | <u> </u>          |

| <br>   |  |
|--|--|
| Can I reschedule a payment if I need more time to pay?                       |  |
| Yes. We recognize the COVID-19 situation may cause financial                 |  |
| challenges. If you do not need extra time, we encourage you to file and      |  |
| pay as soon as possible to help support our state's response to COVID-       |  |
| 19.  |  |
| If you need to reschedule a payment, follow the instructions below,          |  |
| based on how your payment was originally scheduled.                          |  |
| • Through our website: <u>Go to the e-Services Payment System</u> and        |  |
| select View or Cancel a Payment, by 5 p.m. Central Time on the               |  |
| scheduled payment date. Cancel your original payment. Then                   |  |
| schedule a new payment through the system as you normally would.             |  |
| • Through your tax software: Call us at 651-296-3781 or 1-800-               |  |
| 652-9094 (toll-free) to cancel your original payment, at least three         |  |
| business days before the scheduled payment date. Then schedule or            |  |
| make a new payment by another method. For options, see Make a                |  |
| Payment.   |  |
| Can taxpayers get an extension to file a 2019 Minnesota Individual           |  |
| Income Tax return by paying 90% of the tax due by July 15 (similar           |  |
| to IRS Notice 2020-18)?  |  |
| Filers have until October 15 to file before we charge a late-filing penalty. |  |
| They do not have to submit a separate form requesting an extension to        |  |
| file.  |  |
| Filers can avoid a late-payment penalty on their 2019 return if they do all  |  |
| of the following:  |  |
| 1. Pay 90% of the tax due on or before July 15, 2020.                        |  |
| 2. File their return by October 15, 2020.                                    |  |
| 3. Pay the remaining tax when they file the return.                          |  |
| Taxpayers can request relief from late-filing or late-payment penalties      |  |
| and interest if they have a reasonable cause or are negatively affected by   |  |
| the COVID-19 pandemic. See Abatement Information for Individuals.            |  |
| Note: The due date for paying a tax is identified in statute, which has not  |  |
| changed. However, we will not assess any penalties or interest if an         |  |
| individual pays their 2019 individual income tax by July 15.                 |  |
| If a taxpayer files by April 15, 2020, when will the statute of              |  |
| limitations for that return begin?   |  |
| The statute of limitations begins April 15, 2020. See Statute of             |  |
| Limitations for more information.  |  |
| Estimated Tax [-]  |  |
| Will Minnesota let taxpayers base their first-quarter 2020 estimated         |  |
| income tax payments on their 2018 liability?                                 |  |
| Yes. Taxpayers may calculate their 2020 estimated tax payments on 75%        |  |
| of their 2018 liability. We encourage taxpayers who have filed a 2019        |  |
| return to use their actual 2019 liability. For more information, see Our     |  |
| Response to COVID-19 (under Estimated Taxes).                                |  |

| If I make an overpayment for tax year 2019 on July 15 and file my          |  |
|--|--|
| income tax return by October 15, will the overpayment apply to             |  |
|  |  |
| estimated payments for tax year 2020?                                      |  |
| First-quarter estimated tax payments are due April 15, 2020. You can       |  |
| request to apply any refund on your 2019 tax return to your 2020           |  |
| estimated taxes. However, if the refund results from a payment made        |  |
| after April 15, it will not prevent an Underpayment of Estimated Tax       |  |
| penalty on your 2020 return. The actual date of your payment will be       |  |
| used to calculate the penalty.   |  |
| How do overpayments from tax year 2019 apply to estimated                  |  |
| payments for tax year 2020?  |  |
| First-quarter estimated tax payments for 2020 are due April 15, 2020. If   |  |
| you request to apply your 2019 refund to tax year 2020 estimated           |  |
| payments, the refund is applied to the unpaid installments in the order    |  |
| they are due. If the refund results from a payment made after April 15,    |  |
| the actual date of your payment will be used to calculate the              |  |
|  |  |
| Underpayment of Estimated Tax penalty on your 2020 return.                 |  |
| When will the estimated payment tax forms for 2020 be available on         |  |
| the department website?  |  |
| For instructions to calculate estimated tax payments for 2020, see         |  |
| Estimated Tax.   |  |
| You can create a payment voucher to mail with your check or money          |  |
| order using our Payment Voucher System.                                    |  |
| Will there be an impact on the underpayment of estimated tax               |  |
| penalties that are normally computed to April 15?                          |  |
| At this time, estimated tax payments for 2020 are due April 15, 2020.      |  |
| Taxpayers can request relief from penalty and interest for late payments   |  |
| if they have a reasonable cause or are negatively affected by the COVID-   |  |
| 19 pandemic. See Abatement Information for Individuals or Abatement        |  |
| Information for Businesses.  |  |
| COVID-19 Payments [-]  |  |
| Beware of COVID-19 Stimulus Payment Scams                                  |  |
| The IRS will issue COVID-19 economic impact payments to individual         |  |
|  |  |
| taxpayers; check the <u>IRS Economic Impact Payments page</u> for updates. |  |
| The Minnesota Department of Revenue does not have a role in issuing        |  |
| these or other federal payments.   |  |
| Be on the lookout for potential fraud. The department and IRS will         |  |
| never call, text, or email you to verify your banking information for any  |  |
| stimulus payment or refund. See <u>Fraud and Scam Alerts</u> for more      |  |
| information.   |  |
| Are COVID-19 stimulus payments taxable?                                    |  |
| No. COVID 10 according impact payments are not required to be recided.     |  |
| No. COVID-19 economic impact payments are not required to be paid          |  |
| back, and they are not included in the calculation of:                     |  |
| Federal income   |  |

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|       |               | Minnesota income  |                   |
|       |               | Income for Minnesota's property tax refund  |                   |
|       |               | For more information, see the IRS Economic Impact Payment   |                   |
|       |               | Information Center.   |                   |
|       |               | Can I update my direct deposit information with you for my COVID-19 payment?                        |                   |
|       |               | No. The IRS will issue COVID-19 economic impact payments directly                                   |                   |
|       |               | to individuals who qualify for a payment. The payment amount and                                    |                   |
|       |               | method (check or direct deposit) will be based on your most recent                                  |                   |
|       |               | federal tax return.   |                   |
|       |               | The Minnesota Department of Revenue does not have a role in issuing                                 |                   |
|       |               | these or other federal payments.  |                   |
|       |               | Note: The IRS is providing a way to track your payment and update                                   |                   |
|       |               | your direct deposit information with them. For details, see <u>Economic</u>                         |                   |
|       |               | Impact Payments on the IRS website.<br>Debt Collection [-]  |                   |
|       |               | If you're experiencing financial hardship due to COVID-19 and are                                   |                   |
|       |               | concerned about paying your tax debt or other agency debt, please                                   |                   |
|       |               | contact us. We can discuss available options to assist you.   |                   |
|       |               | ······································  |                   |
|       |               | <b>Phone:</b> 651-556-3003 or 1-800-657-3909  |                   |
|       |               | Fax: 651-556-5116   |                   |
|       |               | Email: mdor.collection@state.mn.us  |                   |
|       |               | Will the department start new enforced collection actions, such as                                  |                   |
|       |               | levies and other seizures, during this pandemic?  |                   |
|       |               | Recognizing the financial impact of COVID-19, we have temporarily                                   |                   |
|       |               | stopped issuing new:  |                   |
|       |               | Levies from bank accounts, wages, or other income   |                   |
|       |               | Professional license revocations     Sales tay permit revocations                                   |                   |
|       |               | Sales tax permit revocations     Solutions  |                   |
|       |               | • Seizures of property<br>We may continue to take other actions to collect tax debts or other debts |                   |
|       |               | referred to the department. See Collection Information for details.                                 |                   |
|       |               | referred to the department. Dee concerton mornation for details.                                    |                   |
|       |               | FAQs for Businesses (updated 5/4/20, updated 4/20/20)   |                   |
|       |               |   |                   |
|       |               | "COVID-19 FAQs for Businesses   |                   |
|       |               | We will be updating and adding new FAQs as they become available.                                   |                   |
|       |               | For the latest information, return to this page and <u>see Our Response to</u><br><u>COVID-19</u> . |                   |
|       |               | Business Taxes [-]  |                   |
|       |               | Dusiliess Taxes [-]   |                   |

| Г |   |  |
|---|---|--|
|   | Will Minnesota impose nexus for business taxes on a company solely                  |  |
|   | due to an employee who is temporarily telecommuting from a Minnesota                |  |
|   | location due to COVID-19?   |  |
|   | No. The department will not seek to establish nexus for any business tax            |  |
|   | solely because an employee is temporarily working from home due to                  |  |
|   | the COVID-19 pandemic.  |  |
|   | Will Minnesota waive use tax requirements when manufacturers, other                 |  |
|   | groups, or organizations donate medicine, medical supplies, or other                |  |
|   | goods to fight the COVID-19 pandemic in the state?                                  |  |
|   | The department does not have the authority to waive any legally due                 |  |
|   | sales or use taxes.   |  |
|   | What if I underpay or cannot pay my tax by the due date?                            |  |
|   | You may ask us to cancel or reduce penalties, additional tax charges, and           |  |
|   |   |  |
|   | interest for late filing or payment if you have a reasonable cause or are           |  |
|   | negatively affected by the COVID-19 pandemic.                                       |  |
|   | You may request this relief, called an abatement, after we notify you of a          |  |
|   | penalty. See <u>Penalty Abatement Information for Individuals</u> or <u>Penalty</u> |  |
|   | Abatement Information for Businesses.   |  |
|   | You should pay your tax by the due date unless you are financially                  |  |
|   | unable to make the payment.   |  |
|   | Is the state extending the corporate deadline to July 15, 2020, or do               |  |
|   | we need to make extension payments on April 15?                                     |  |
|   | The Minnesota filing and payment due dates have not changed for                     |  |
|   | Corporation Franchise Tax. Under state law:   |  |
|   | • C corporations receive an automatic extension to file their                       |  |
|   | Minnesota return to the later of 7 months after the due date or                     |  |
|   | the date of any federal extension to file.  |  |
|   | • To avoid a late -payment penalty, C corporations must pay 90%                     |  |
|   | of the tax due on the return by the due date (April 15, in this                     |  |
|   | case).  |  |
|   | You may ask us to cancel or reduce penalties, additional tax charges, and           |  |
|   | interest for late filing or payment if you have a reasonable cause or are           |  |
|   | negatively affected by the COVID-19 pandemic. See Abatement                         |  |
|   | Information for Businesses.   |  |
|   | Will you extend the payment of the first-quarter 2020                               |  |
|   | MinnesotaCare Tax due April 15, 2020?   |  |
|   | Yes. We will grant a 60-day grace period for MinnesotaCare monthly                  |  |
|   | and quarterly estimated tax payments due April 15, 2020. These                      |  |
|   | payments are now due June 15. This grace period is automatic and                    |  |
|   | applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale               |  |
|   | Drug Distributor Tax, and Legend Drug Use Tax.                                      |  |
|   | See Minnesota Care Taxes for more information.                                      |  |
|   |   |  |
|   | Debt Collection [-]   |  |
|   | Will the department start new enforced collection actions, such as levies           |  |
|   | and other seizures, during this pandemic?   |  |

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|       |               | Recognizing the financial impact of COVID-19, we have temporarily  |                   |
|       |               | stopped issuing new:   |                   |
|       |               | <ul> <li>Levies from bank accounts, wages, or other income</li> </ul>  |                   |
|       |               | Professional license revocations   |                   |
|       |               | Sales tax permit revocations   |                   |
|       |               | Seizures of property   |                   |
|       |               | We may continue to take other actions to collect tax debts or other debts  |                   |
|       |               | referred to the department. See Collection Information for details.  |                   |
|       |               | If you're experiencing financial hardship due to COVID-19 and are  |                   |
|       |               | concerned about paying your tax debt or other agency debt, please  |                   |
|       |               | contact us. We can discuss available options to assist you.  |                   |
|       |               | <b>Phone:</b> 651-556-3003 or 1-800-657-3909   |                   |
|       |               | <b>Fax:</b> 651-556-5116   |                   |
|       |               | Email: <u>mdor.collection@state.mn.us</u> " (5/4/20, posted 4/20/20)   |                   |
|       |               | DOR Press Release Announcement on extending filing and payment   |                   |
|       |               | until July 15 (3/23/20)  |                   |
|       |               | Additional Time to File and Pay Minnesota 2019 Individual Income Tax   |                   |
|       |               | Date of Release  |                   |
|       |               | March 23, 2020   |                   |
|       |               | ST. PAUL, Minn In line with the state's continued peacetime  |                   |
|       |               | emergency response to COVID-19, the Minnesota Department of  |                   |
|       |               | Revenue has announced that <b>taxpayers filing their annual Minnesota</b>  |                   |
|       |               | Individual Income Tax return for tax year 2019 now have until  |                   |
|       |               | Wednesday, July 15, 2020, to file and make their payments without  |                   |
|       |               | any penalties or interest.   |                   |
|       |               | "Extending the individual tax filing deadline will provide much-needed<br>relief to Minnesotans impacted by COVID-19," said Governor Tim |                   |
|       |               | Walz. "As we work together to combat the spread of this virus, my  |                   |
|       |               | Administration will do everything we can to ease the burden on families  |                   |
|       |               | across the state."   |                   |
|       |               | Both the IRS and Revenue will accept federal and state 2019  |                   |
|       |               | individual income tax returns and payments through July 15, 2020,  |                   |
|       |               | without assessing penalties or interest.   |                   |
|       |               | "As Minnesota responds to the COVID-19 situation, we are providing   |                   |
|       |               | this filing and payment grace period for 2019 to those who need it," said  |                   |
|       |               | Revenue Commissioner Cynthia Bauerly. "We also encourage   |                   |
|       |               | Minnesotans who do not need extra time to pay, to file and pay as soon   |                   |
|       |               | as possible to do your part in providing on-going support to COVID-19  |                   |
|       |               | response across the state."  |                   |
|       |               | Minnesota is allowing additional time for making 2019 state  |                   |
|       |               | individual income tax filings and payments to July 15, 2020, without   |                   |

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|             |   | any penalty and interest being applied. This includes estimated tax             |                                  |
|             |   | payments for individual income taxes due for the 2019 tax year.                 |                                  |
|             |   | This grace period does not include estimated tax payments for                   |                                  |
|             |   | individual income taxes due April 15, 2020, for the 2020 tax year.              |                                  |
|             |   | Revenue is analyzing how other tax types may be impacted by this                |                                  |
|             |   | announcement. Up-to-date information will be available on the                   |                                  |
|             |   | department's COVID-19 website, including how to request abatements              |                                  |
|             |   | for penalty and interest for other taxes.                                       |                                  |
|             |   | Get the latest news and updates from the Minnesota Department of                |                                  |
|             |   | Revenue by following the department on <u>Facebook</u> and <u>Twitter</u> or by |                                  |
|             |   | signing up for our <u>email subscription list</u> .                             |                                  |
|             |   | Shane Delaney   |                                  |
|             |   | <u>651-556-6397</u>   |                                  |
|             |   | shane.m.delaney@state.mn.us   |                                  |
|             |   | Prior Minnesota DOR COVID-19 response website (3/18/20)                         |                                  |
|             |   | April 20 – extend payment of sales taxes - 30-day sales and use tax grace       |                                  |
|             |   | period for businesses required to suspend or reduce services until March        |                                  |
|             |   | 27 – can pay sales taxes by April 20. Businesses need to file March             |                                  |
|             |   | return. Relief only for monthly filers.   |                                  |
|             |   | "Sales Tax Payment Extension for Eligible Businesses                            |                                  |
|             |   | We are granting a <b>30-day Sales and Use Tax grace period for</b>              |                                  |
|             |   | businesses required to suspend or reduce services under Executive               |                                  |
|             |   | Order 20-04. See Sales and Use Tax for details."                                |                                  |
|             |   | order 20 off. <u>See Bares and Ose Tax for details.</u>                         |                                  |
|             |   | <i>"Has the income tax deadline changed?</i>                                    |                                  |
|             |   | No. At this time, federal and Minnesota individual income tax                   |                                  |
|             |   | returns are due April 15, 2020. We continue to monitor actions by the           |                                  |
|             |   | IRS and will update this information as necessary.                              |                                  |
|             |   | What if I cannot file and pay my taxes on time due to COVID-19?                 |                                  |
|             |   | Please contact the department if you cannot file and pay on time due            |                                  |
|             |   | to COVID-19 illness or a related situation. You may ask us to abate             |                                  |
|             |   | (cancel) penalties and interest for late filing or payment if you have          |                                  |
|             |   | a reasonable cause. See Penalty Abatement Information for                       |                                  |
|             |   | Individuals."   |                                  |
| Mississippi | MS DOR COVID-19 Webpage                         | MS DOR COVID-19 Webpage (5/6/20)  | MS DOR COVID-19 Response Webpage |
|             | (5/6/20)  |   | (3/23/19)                        |
|             |   | Extended Income Tax Filing Deadline - Notice 80-20-002 (5/6/20)                 |                                  |
|             | MS DOR Extended Income Tax                      | EVTENDED INCOME TAY FILING DEADLINE   |                                  |
|             | Filing Deadline - Notice 80-20-<br>002 (5/6/20) | EXTENDED INCOME TAX FILING DEADLINE   |                                  |
|             | <u> </u>  | After consultation with the Governor, Lieutenant Governor and Speaker           |                                  |

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|       | MS DOR <u>Notice 80-20-001</u> (5/1/20)    | of the House of Representatives, Mississippi has extended the due date    |                   |
|       |  | for filing income tax returns and making first quarter and second quarter |                   |
|       | MS DOR Press Release on waive              | estimated payments to July 15, 2020. This extension applies to            |                   |
|       | interest and penalties until end of        | Individual Income Tax returns, Corporate Income and Franchise Tax         |                   |
|       | pandemic (3/26/20)                         | returns, and Fiduciary Income Tax returns.                                |                   |
|       |  |   |                   |
|       | <u>MS DOR Notice 2020-01(3/23/20)</u>      | PRIOR MS DOR <u>Notice 80-20-001</u> (5/1/20)                             |                   |
|       | (July 15 – <u>MS</u> - Mississippi has     | MS DOR Press Release on waive interest and penalties until end of         |                   |
|       | extended the due date for filing           | pandemic (3/26/20)  |                   |
|       | income tax returns and making first        |   |                   |
|       | quarter and second quarter                 | Mississippi Department of Revenue Response to Requests for Relief         |                   |
|       | estimated payments to July 15,             |   |                   |
|       | 2020. This extension applies to            |   |                   |
|       | Individual Income Tax returns,             | Extensions of Filing Deadlines  |                   |
|       | Corporate Income and Franchise             |   |                   |
|       | Tax returns, and Fiduciary Income          | ·   |                   |
|       | Tax returns. If a taxpayer files for       |   |                   |
|       | an extension of time to file the           | The Commissioner has the authority, by statute, to extend all sales/      |                   |
|       | return, the return will be due on          | use and local tax levies by only one month without requiring the          |                   |
|       | October 15, 2020. Penalty and              | imposition of interest. As of this time, we have not extended the time    |                   |
|       | interest accrual has been suspended        | to file returns; however, we are agreeing to delay the imposition of      |                   |
|       | effective March 15, 2020 and will          | interest and penalty on any unpaid tax balance for the period             |                   |
|       | continue until the end of the              | covered by the presidentially declared national emergency.                |                   |
|       | national emergency – on all new            | covered by the presidentiany declared national emergency.                 |                   |
|       | assessments and all prior liabilities.     | Property taxes are assessed and collected at the local government         |                   |
|       |  | levels in Mississippi. The Department of Revenue does not have the        |                   |
|       | The press release issued by the            |   |                   |
|       | Department of Revenue on March             | authority to extend any of these deadlines.                               |                   |
|       | 26, 2020 stated that penalty and           | Let 11/de de Commissioner and de march 14 and 14 a                        |                   |
|       | interest would not be charged on           | In addition, the Commissioner was granted approval to extend the          |                   |
|       | prior or new liabilities during the        | following deadlines:  |                   |
|       | period of the presidentially declared      | - Henry and Application Deadline the Lenger to the Provide the W          |                   |
|       | national emergency. <u>This applies to</u> | • Homestead Application Deadline –the homestead application deadline      |                   |
|       | the other tax types administered by        | has been extended until May 1, 2020.                                      |                   |
|       | the Department and does not apply          | • First Monday of April Tax Sale - the tax sale deadline has been         |                   |
|       | to income tax. The penalty and             | extended to May 4, 2020, which is the first Monday of May for the         |                   |
|       | interest structure applicable to           | following counties: Amite, Quitman, and Sunflower.                        |                   |
|       | income tax are provided in this            |   |                   |
|       | notice. Withholding tax payments           | • Personal Property Renditions – the due date for Personal Property       |                   |
|       | for the month of April are extended        | Renditions furnished by taxpayers to the County Tax Assessor has been     |                   |
|       | until May 15, 2020. The extension          | extended for thirty (30) days. They will be due on May 1, 2020. Since     |                   |
|       | does not apply to sales tax, use tax,      | the due date is now May 1, 2020, the 10% increase in assessment penalty   |                   |
|       | or any other tax types, but the            | for failure to provide to Assessor will also be extended to May 1, 2020.  |                   |
|       | Department will not impose interest        |   |                   |

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|       | and penalty on any sales/use and         | • Real and Personal Property Land Rolls Deadline – the due date for Real |                   |
|       | local tax levies unpaid tax balance      | and Personal Land Rolls furnished from County Tax Assessors to           |                   |
|       | for the period covered by the            | Boards of Supervisors has been extended for thirty (30) days. At the     |                   |
|       | presidentially declared national         | discretion of each county's board of supervisors, the extension is       |                   |
|       | emergency. The Department will           | available, if needed. The land rolls could be due on the first Monday in |                   |
|       | consider an extension of time to file    | August which will be on August 3, 2020.                                  |                   |
|       | and pay on a case-by-case basis.         |  |                   |
|       | We will agree to abate penalty and       | • Affordable Rental Housing Deadline - the due date for the owner of     |                   |
|       | interest on any audits closed during     | affordable rental housing to provide an accurate statement of the actual |                   |
|       | this period of national emergency        | net operating income to the county tax assessor has been extended for    |                   |
|       | and where the taxpayer agrees to         | fifteen (15) days. The statements will be due April 15, 2020.            |                   |
|       | settle the audit without appeal and      |  |                   |
|       | pay the tax due. During the period       | Penalty and Interest Waiver  |                   |
|       | of national emergency, Mississippi       |  |                   |
|       | will not change withholding              | Mississippi has taken the steps to suspend the accrual of interest and   |                   |
|       | requirements for businesses based        | penalty on all new assessments and all prior liabilities. Penalty and    |                   |
|       | on the employee's temporary              | interest accrual has been suspended effective March 15, 2020 and         |                   |
|       | telework location. Mississippi           | will continue until the end of the national emergency.                   |                   |
|       | residents are taxable on their total     |  |                   |
|       | income, regardless of where they         | Audits and Filing Requirements   |                   |
|       | work. However, we will not impose        |  |                   |
|       | any new withholding requirements         | Our audit staff is continuing to work on open audits. We will take what  |                   |
|       | on the employer. <u>Mississippi will</u> | steps we can to resolve issues to minimize any audit controversies. We   |                   |
|       | not use any changes in the               | will agree to abate penalty and interest on any audits closed during     |                   |
|       | employees temporary work                 | this period of national emergency and where the taxpayer agrees to       |                   |
|       | locations due to the pandemic to         | settle the audit without appeal and pay the tax due. We will work        |                   |
|       | <u>impose nexus or alter</u>             | with taxpayers to extend deadlines for production of records and will    |                   |
|       | apportionment of income for any          | commit to executing extensions where needed.                             |                   |
|       | business while temporary telework        |  |                   |
|       | <u>requirements are in place.</u> We     | During the period of national emergency, Mississippi will not change     |                   |
|       | accept these appeals via electronic      | withholding requirements for businesses based on the employee's          |                   |
|       | means now and believe that because       | temporary telework location. Mississippi residents are taxable on        |                   |
|       | we accept appeals through this           | their total income, regardless of where they work. However, we will      |                   |
|       | manner there is no additional            | not impose any new withholding requirements on the employer.             |                   |
|       | burden placed on a taxpayer to           | Mississippi will not use any changes in the employees temporary          |                   |
|       | timely appeal. Additionally, there is    | work locations due to the pandemic to impose nexus or alter              |                   |
|       | no statutory provision to allow us to    | apportionment of income for any business while temporary telework        |                   |
|       | extend this deadline, which is           | requirements are in place.   |                   |
|       | currently 60 days for most actions       |  |                   |
|       | of the agency. Mississippi will          | Electronic Mail and Electronic Payments                                  |                   |
|       | accept electronic document               |  |                   |
|       | delivery, digital signatures, and        | Mississippi will accept electronic document delivery, digital            |                   |
|       | electronic forms of payment. We          | signatures, and electronic forms of payment. We are not aware of any     |                   |
|       | are not aware of any requirements        | requirements that a taxpayer must use certified mail in any response to  |                   |

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|          | that a taxpayer must use certified<br>mail in any response to this agency.<br>Certainly, if this situation presents<br>itself, we will accept anything<br>received via regular mail.) | this agency. Certainly, if this situation presents itself, we will accept<br>anything received via regular mail. The Department will still be using<br>certified mail where it is required to by statute. There are statutory<br>deadlines for response times to appeal actions of this agency. We<br>accept these appeals via electronic means now and believe that<br>because we accept appeals through this manner there is no<br>additional burden placed on a taxpayer to timely appeal.<br>Additionally, there is no statutory provision to allow us to extend<br>this deadline, which is currently 60 days for most actions of the<br>agency." |  |
|          |   | <u>MS DOR Notice 2020-01</u> (3/23/20)  |  |
|          |   | "In consultation with Governor Tate Reeves and our legislative<br>leadership, The <b>Mississippi Department of Revenue is providing</b><br><b>relief to individual and business taxpayers</b> due to the COVID-19<br>pandemic.  |  |
|          |   | The deadline to file and pay the 2019 individual income tax and corporate income tax is extended until May 15, 2020.  |  |
|          |   | The first quarter 2020 estimated tax payment is also extended until<br>May 15, 2020. Penalty and interest will not accrue on the extension<br>period through May 15, 2020.<br>Withholding tax payments for the month of April are extended until<br>May 15, 2020.   |  |
|          |   | The extension does not apply to Sales Tax, Use Tax, or any other tax types. These returns should be filed and paid on the normal due date. The extension also does not apply to payments on prior liabilities. However, the Department will consider an extension of time to file and pay on a case-by-case basis. These requests should be directed to our customer service line at 601-923-7700.  |  |
|          |   | We recognize that our extension does not coincide with the federal extension. However, we cannot extend the deadlines beyond the fiscal year end of June 30. To do so would jeopardize the ability of our state leadership to balance the fiscal year budget."  |  |
|          |   | MS DOR COVID-19 Response Webpage  |  |
| Missouri | City of St.         Louis         Collector of           Revenue         Website on Earnings Tax           Forms and Information         (8/12/20)                                    | <u>City of St. Louis Collector of Revenue Website on Earnings Tax Forms</u><br>and Information (8/12/20)  | Press Release (3/21/20)<br>"To alleviate public congestion in local license<br>offices, DOR has implemented automatic<br>extensions for expiring driver licenses and |

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|       | DOR Press Release – on second                                    | "*Covid-19 Withholding and Refund Policy  | motor vehicle registrations. These extensions   |
|       | quarter estimated tax payments                                   | Employees who have been working remotely due to Covid-19 or in  | are effective immediately:  |
|       | delayed from 6/15 to 7/15 (4/13/20)                              | conjunction with the acting City of St. Louis Health Commissioner's   | • Vehicle owners with registrations or license  |
|       |  | Order should be treated as working at their original, principal place   | plates expiring in March and April have   |
|       | Press Release – on extending filing                              | of work for Earnings Tax purposes.  | been granted an automatic two-month   |
|       | and payment to 7/15 (3/21/20)                                    |   | extension. Owners will be able to continue  |
|       |  | The acting Health Commissioner's Order required all non-exempt City   | operating their vehicles on Missouri  |
|       | (July 15 – filing and payment for                                | of St. Louis employers to "facilitate employees working remotely" but is  | roadways without penalty until they can   |
|       | individuals and corporations and                                 | completely neutral to the location of the remote work site. It does not   | apply for renewal.  |
|       | trusts or estates income tax returns -                           |   | • The time frame in which a vehicle safety  |
|       | automatic relief. April 15 and June                              | is employed outside the City, to work remotely in their City Home.  | and emission inspection is valid for March  |
|       | 15 estimated tax payments for                                    |   | and April license plate expirations has also  |
|       | individuals and corporations relief                              | Employers should continue to withhold on those employees in the same  | been extended an additional 60 days.  |
|       | to July 15. Penalties and interest                               | manner as they did prior to the temporary relocation of their employees.  | Applicants for title will not be assessed a   |
|       | relief if pay and file return or                                 |   | late title penalty when visiting a license  |
|       | request extension by July 15.                                    | Under these circumstances, days worked out of the city due to a   | office, effective immediately; this waiver  |
|       | Penalties and interest will begin to                             | temporary reassignment caused by Covid-19 or the acting Health  | will continue through April 30, 2020.   |
|       | accrue on any remaining unpaid                                   | Commissioner's Order may not be included in the Non-Residency   | Valid Missouri driver licenses, nondriver   |
|       | balances as of 7/16/20.)   | Deduction formula on Form E-1R when claiming a refund for tax year  | licenses and noncommercial instruction permits  |
|       | (L1 15 0) L i Francisco Tr                                       | 2020."  | with original expiration dates of March 1, 2020,  |
|       | (July 15 - St. Louis Earnings Tax                                | DOR Dress Balance and another actimated ten another dalared   | through April 30, 2020, have been granted an  |
|       | has been extended to July 15.<br>Employees who have been working | DOR <u>Press Release</u> – on second quarter estimated tax payments delayed from $6/15$ to $7/15$ ( $4/12/20$ ) | automatic 60-day extension:   |
|       | remotely due to Covid-19 or in                                   | from 6/15 to 7/15 (4/13/20)   | The approved extension does not waive the   |
|       | conjunction with the acting City of                              | "Department of Revenue extends deadline to make June estimated  | mandatory retesting requirement for persons   |
|       | St. Louis Health Commissioner's                                  | tax payment   | who have allowed their license to expire for  |
|       | Order should be treated as working                               | tax payment   | more than 184 days. Also, individuals who were provided notice to complete additional testing |
|       | at their original, principal place of                            | The Missouri Department of Revenue announced today that it is   | as part of a medical review program   |
|       | work for Earnings Tax purposes.                                  | extending the June 15, 2020, estimated tax payment deadline to July   | requirement may be granted an additional 60   |
|       | Employees who have been working                                  | <b>15, 2020.</b> This announcement mirrors federal guidance issued last week                                    | days to comply with such requirements."   |
|       | remotely due to Covid-19 or in                                   | by the <b>Internal Revenue Service</b> .  | days to comply with such requirements.  |
|       | conjunction with the acting City of                              |   |   |
|       | St. Louis Health Commissioner's                                  | The Department previously extended the deadline for estimated tax   |   |
|       | Order should be treated as working                               | payments due on April 15, 2020, to July 15, 2020. Today's   |   |
|       | at their original, principal place of                            | announcement provides additional relief to individuals and  |   |
|       | work for Earnings Tax purposes.)                                 | corporations by also extending the due date for the 2nd quarterly   |   |
|       |  | estimated payment, originally due June 15, 2020, to July 15, 2020.  |   |
|       | (July 15 – Kansas City - extend the                              | On March 21, the Department announced that it was extending the   |   |
|       | KC Earnings Tax due date to July                                 | deadline to file income tax returns from April 15, 2020, to July 15, 2020.                                      |   |
|       | 15)  | Income tax payment deadlines for individual and corporate income  |   |
|       |  | returns with a due date of April 15, 2020, were also extended until July  |   |
|       |  | 15, 2020. This payment relief applies to all individual income tax  |   |
|       |  | returns, income tax returns filed by C Corporations, and income tax   |   |
|       |  | returns filed by trusts or estates. The Department is automatically   |   |

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|       |               | providing this relief, so filers do not need to take any additional steps to qualify.<br>Individuals and corporations may still request an extension to file until Oct. 15, 2020, if they cannot meet the new July 15 filing deadline. An extension to file is not an extension to pay taxes owed. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically avoid interest and penalties on tax paid by July 15." (4/13/20)<br>Press Release – on extending filing and payment to 7/15 (3/21/20) |                   |
|       |               | "GOVERNOR PARSON PROTECTS MISSOURI'S MOST<br>VULNERABLE CITIZENS AND WORKERS IMPACTED BY<br>COVID-19   |                   |
|       |               | <br>FINANCIAL RELIEF FOR MISSOURI FAMILIES<br>Providing peace of mind and financial security for Missouri workers and<br>families moving forward as we combat COVID-19 is a top priority for<br>Governor Parson. The Department of Revenue has contributed to our<br>state's response by easing the burden and short-term uncertainty facing<br>our state.<br>Mirroring the federal guidance issued by the Internal Revenue  |                   |
|       |               | <ul> <li>Service (IRS), the Missouri Department of Revenue (DOR) will provide special filing and payment relief to individuals and corporations:</li> <li>Filing deadline extended: The deadline to file income tax returns</li> </ul>   |                   |
|       |               | <ul> <li>has been extended from April 15, 2020, to July 15, 2020.</li> <li>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 and additional atoms.</li> </ul>  |                   |
|       |               | <ul> <li>any additional steps to qualify.</li> <li>This relief for individuals and corporations will also include<br/>estimated tax payments for tax year 2020 that are due on April<br/>15, 2020.</li> <li>Penalties and interest will begin to accrue on any remaining<br/>unpaid balances as of July 16, 2020. Individuals and corporations<br/>that file their return or request an extension of time to file by</li> </ul>  |                   |

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|         |   | July 15, 2020, will automatically avoid interest and penalties on the tax paid by July 15"   |                   |
|         |   | St. Louis City Collector's website noting the due date for St. Louis Earnings Tax has been extended to July 15 to match the state and federal due dates.   |                   |
|         |   | <b>Kansas City</b> Mayor Lucas offered an ordinance that was adopted unanimously yesterday by the KC Council <u>to extend the KC Earnings</u><br><u>Tax due date in a similar manner</u> to July 15.   |                   |
| Montana | MT DOR COVID FAQ on<br>Extensions and Payments (4/8/20)   | MT DOR COVID-19 FAQs on extensions and payments (6/2/20)   |                   |
|         | News Release on extending filing and payment to 7/15 (3/20/20)  | "What payments are postponed from April 15 to July 15?<br>The payment deadlines that are extended are the taxes due<br>with the 2019 income tax return for individuals, estates<br>and trusts.   |                   |
|         | <u>MT DOR Announcement on</u><br><u>Federal Stimulus Payments to</u><br><u>Individuals are Tax-Free</u> (4/1/20)  | The payment of the first installment of 2020 estimated tax<br>for individuals, estates and trusts that was due April 15,<br>2020 is also postponed to July 15, 2020. However, the<br>second installment of estimated tax is still due on June 15.  |                   |
|         | Press Release on unemployment rules (3/17/20)   | The due dates to pay taxes for other tax types are not postponed."   |                   |
|         | (July 15 - extended filing and<br>payment for individual income<br>taxpayers to July 15, lenient in<br>waiving penalties and interest<br>associated with late tax payments,<br>estimated tax payments for the first<br>quarter extended to July 15. The due | Email from DOR to practitioners 5/11/20 -<br>"Second quarter payments of 2020 Montana estimated taxes for<br>individuals, estates and trusts are due at their usual date – June 15.<br>The due date for first quarter estimated payments was extended to July<br>15, along with the due date for 2019 Montana income tax returns and<br>payments.<br>The due dates for other tax types have not been extended. |                   |
|         | date for the second quarter remains<br>unchanged.)  | There's more information available in our <u>Payments FAQ</u> ."   |                   |
|         |   | MT DOR COVID FAQ on Extensions and Payments (4/8/20)   |                   |
|         |   | "What payments are postponed from April 15 to July 15?<br>The payment deadlines that are extended are the taxes due with the 2019 income tax return for individuals, estates and trusts.   |                   |
|         |   | The payment of the first installment of 2020 estimated tax<br>for individuals, estates and trusts that was due April 15,<br>2020 is also postponed to July 15, 2020. However, the<br>second installment of estimated tax is still due on June 15.  |                   |

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

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|          |  | Extending the state filing deadline is in line with an announcement from<br>the IRS to extend its deadlines for federal income tax filing and<br>payments to July 15.<br>The Montana Department of Revenue will be <b>lenient in waiving</b><br><b>penalties and interest associated with late tax payments and the</b><br><b>department will work with taxpayers on an individual basis</b> .<br><u>Press Release</u> on unemployment rules (3/17/20)<br>"Montana Changes Unemployment rules during Coronavirus        |  |
|          |  | Effective March 17, 2020 the Montana Department of Labor issues a rule change related to unemployment benefits some highlights. If a person is asked to leave work or not report due to the virus they are deemed to be laid off. A person is subject to a quarantine they are also deemed to be laid off.  |  |
|          |  | But what about the employer you ask? Employers are relieved of charges arising from COVID-19 layoff. The department <b>may</b> also extend the time to file wage reports and pay unemployment insurance contributions. If the department decides to take this action we will include it in a future message. You can read the entire rule change here:"   |  |
| Nebraska | General Information Letter 29-<br>20-2, Treatment of Alternative<br>Employment Arrangements Due<br>to the COVID-19 National<br>Emergency for Purposes of<br>Calculating Employment Levels<br>Under the Nebraska Advantage<br>Act (5/28/20)DOR FAQ on withholding (5/19/20) | General Information Letter 29-20-2, Treatment of Alternative<br>Employment Arrangements Due to the COVID-19 National<br>Emergency for Purposes of Calculating Employment Levels Under<br>the Nebraska Advantage Act (5/28/20)<br>From email article -<br>"The Nebraska Department of Revenue won't require employers to track<br>workers' locations to calculate new-employee counts in order to qualify<br>for state tax incentives while the coronavirus pandemic continues, the<br>department said.                  | Legislature: In light of growing concerns<br>regarding the new coronavirus (COVID-19), the<br><u>Legislature will not meet</u> on Tuesday, March<br>17, and the session will remain adjourned until<br>reconvened by the Speaker of the Legislature. |
|          | Revenue Ruling 99-20-1,<br>Signature Requirements<br>(3/24/20)<br>Executive Order No. 20-06<br>(3/19/20)   | Under the <u>Nebraska Advantage Act</u> , companies making investments<br>and creating new full-time jobs can get certain tax breaks. The<br>department said in a Thursday general information letter that full-time<br>jobs are usually calculated by the number of hours worked at a qualified<br>project under the act. However, the department said it would not require<br>employers to track the locations of workers who were previously<br>working at a project site but now work remotely due to the pandemic. |  |
|          | (July 15 – extend tax filing and<br>payment deadline to July 15, 2020<br>for state income tax payments and<br>estimated payments that were   | Instead, the department will consider all employees who worked at a qualified project prior to March 13 as continuing to work there even if the company has allowed them or required them to work from an   |  |

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|       | originally due on April 15, 2020.                          | alternative location.  |                   |
|       | The Tax Commissioner may grant                             |  |                   |
|       | penalty or interest relief upon                            | Republican Gov. Pete Ricketts declared a state of emergency due to the   |                   |
|       | request depending on individual                            | pandemic on March 13.  |                   |
|       | circumstances. To request relief,                          |  |                   |
|       | please complete and mail a <u>Request</u>                  | The letter's provisions on tracking hours and calculating new employees  |                   |
|       | for Abatement of Penalty, Form 21,                         | are in effect from March 13 to Jan. 21, 2021, or until 30 days after the   |                   |
|       | or <u>Request for Abatement of</u>                         | end of the emergency, whichever is later.  |                   |
|       | Interest, Form 21A, with an                                |  |                   |
|       | explanation of how you were                                | Additionally, employees hired after March 13 who begin work from an  |                   |
|       | impacted. DOR will not require                             | alternative location and then begin work at a project location by the  |                   |
|       | employers to change the state                              | expiration date of the letter will be considered to have worked at the   |                   |
|       | which was previously                                       | project from the date of their hiring, the department said.  |                   |
|       | established in their payroll                               |  |                   |
|       | systems for income tax                                     | Both workers who started at a qualified project and then moved to an   |                   |
|       | withholding purposes for                                   | alternative location and workers who began at an alternative location and  |                   |
|       | employees who are now                                      | then moved to the project location will be considered to have Nebraska   |                   |
|       | telecommuting or temporarily                               | source income and employers should withhold Nebraska income tax for  |                   |
|       | relocated to a work location                               | them, the department said." (6/4/20)   |                   |
|       | within or outside Nebraska due                             | DOD $E^{A}O_{A} = \frac{1}{2}(11 + 11) + \frac{1}{2}(5/10/20)$   |                   |
|       | to the COVID-19 pandemic. A change in work location is not | DOR <u>FAQ on withholding</u> (5/19/20)  |                   |
|       | required beginning with the                                | "Do amployors/payors pood to abange income tay withholding for   |                   |
|       | date the emergency was                                     | "Do employers/payors need to change income tax withholding for<br>employees who were working onsite in one state before the COVID-19 |                   |
|       | declared, March 13, 2020, and                              | pandemic, but who are now temporarily working from an alternate site   |                   |
|       | ending on January 1, 2021,                                 | in another state?  |                   |
|       | unless the emergency is                                    | No. DOR will not require employers to change the state which   |                   |
|       | extended.)   | was previously established in their payroll systems for income   |                   |
|       | <u>extended</u> .)   | 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.   |                   |
|       |  |  |                   |
|       |  | Revenue Ruling 99-20-1, Signature Requirements (3/24/20)   |                   |
|       |  |  |                   |
|       |  | Unless fraud is indicated, for most forms and filings, for which there is  |                   |
|       |  | no separate DOR filing system, DOR will accept as a taxpayer signature,  |                   |
|       |  | any mark, handwritten or digitally rendered that is, applied with actual or  |                   |
|       |  | apparent intention to authenticate the filing as being approved and made   |                   |
|       |  | by the signer. However, a Power of Attorney (Form 33 or otherwise), the  |                   |
|       |  | Nebraska Extension of Statute of Limitations Agreements Forms 872N   |                   |
|       |  | or 872N-MF, and Nebraska Tax Return Copy Request (Form 23) must  |                   |

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|        |   | <ul> <li>The State of Nebraska is providing this same income tax relief to state income taxpayers. The tax filing deadline will automatically be extended to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020. Nebraskans who are able to pay earlier are encouraged to do so to help the State manage its cash flow.</li> <li>For Nebraskans affected by the COVID-19 pandemic in ways that impair their ability to comply with their state tax obligations for taxes administered by the Nebraska Department of Revenue, the Tax Commissioner may grant penalty or interest relief depending on individual circumstances. To request relief, please complete and mail a <u>Request for Abatement of Penalty, Form 21</u>, or <u>Request for Abatement of Interest, Form 21A</u>, with an explanation of how you were impacted."</li> <li><u>Executive Order No. 20-06</u> (3/19/20)</li> <li>CORONAVIRUS- RELIEF FOR RESTAURANT &amp; BAR</li> </ul> |   |
| Nevada | (DOR fully closed)<br>(Note: The state does not impose a<br>personal income tax.) | OPERATIONS (3/19/20)  | Nevada Department of Revenue fully closed.<br><u>Announcement</u> (3/16/20):<br>"Department of Taxation closed.<br>Governor Sisolak has directed that all state<br>agencies close state offices to the public as soon<br>as possible. The Department of Taxation will be<br>following suit and closing all our offices,<br>Carson City, Reno, Henderson and Las Vegas,<br>to the public at 5:00PM today, March 16, 2020.<br>All taxpayers are advised to file and pay their<br>taxes through the online portal, mail or via drop<br>box at the Taxation offices. Again, <b>all Taxation</b><br><b>offices will be closed to the public.</b> |
|        |   |   | It is anticipated that mail and lock box<br>services will be still available with potential<br>interruptions. More guidance will be forth<br>coming on this topic.<br>The important work that the Department does,<br>funds vital services to the state and local<br>governments, there are essential functions of the<br>Department and this does not mean that we stop<br>our important work. The employees of the<br>Department will also be assisting all taxpayers   |

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|           |  |   | with any questions or concerns they may have.<br>Many of our employees have the ability to<br>work from home and will continue to do so<br>during this difficult time.  |
|           |  |   | Many taxpayer questions can be answered on<br>the Departments FAQs page at:<br><u>https://tax.nv.gov/FAQs/About_Taxes_FAQ_s/</u> .  |
|           |  |   | Please direct any additional questions you may<br>have to the Call Center at (866) 962-3707.<br>Specific taxpayer questions should be sent to<br><u>CV19@tax.state.nv.us</u> . <b>PLEASE NOTE IN</b><br><b>THE SUBJECT LINE "TAXPAYER</b><br><b>QUESTION" TO ENSURE YOUR EMAIL</b><br><b>WILL BE SENT TO THE APPROPRIATE</b><br><b>AUTHORITY.</b> We appreciate your flexibility<br>as this situation remains fluid." |
| New       | NH DRA Technical Information                                     | NH DRA Technical Information Release (TIR 2020-001) (3/20/20)   | New Hampshire <u>filed suit</u> in the U.S. Supreme   |
| Hampshire | <u>Release</u> (TIR 2020-001) (3/20/20)                          | "COVID-19 Pandemic Relief for Business Tax and Interest &   | Court against Massachusetts' taxation of remote workers.  |
|           | NH DRA Press Release (3/30/20)                                   | Dividends Tax   | The suit seeks a declaration that   |
|           |  |   | Massachusetts' tax rule is unconstitutional, an   |
|           | NH DRA Website Announcement                                      | In response to conditions caused by the COVID-19 pandemic, the New  | injunction barring enforcement and taxpayer   |
|           | (3/23/20)  | Hampshire Department of Revenue Administration (DRA) will   | refunds, plus interest.   |
|           |  | grant relief to all Business Tax (Business Profits Tax and Business   |   |
|           |  | Enterprise Tax) and Interest & Dividends Tax taxpayers concerning   | <u>NHSCPA</u> is working with the Governor's  |
|           |  | New Hampshire's automatic 7-month filing extension and the estimated tax payment safe harbor (Section A). The DRA will also                 | office, legislature, and DOR on trying to get a   |
|           | (June 15 - DRA will offer additional                             | offer additional return filing and payment due date relief for certain  | filing and payment extension and interest and penalty relief. (3/24/20)   |
|           | relief from applicable interest and                              | taxpayers that qualify (Section B).   | penalty rener. (3/24/20)  |
|           | penalties for certain qualifying                                 |   |   |
|           | Business Tax and Interest &                                      | SECTION A Relief for All Business Tax and Interest & Dividends  |   |
|           | Dividends Tax taxpayers impacted<br>by the COVID-19 pandemic who | <b>Tax</b> Taxpayers Impacted by the COVID-19 Pandemic  |   |
|           | are unable to pay an amount due on                               | The deadline to file or pay the Business Tax or Interest & Dividends Tax for tax year 2019 remains unchanged, except for certain qualifying |   |
|           | April 15, 2020, provided that                                    | taxpayers as provided in Section B. Tax year 2019 Business Tax and  |   |
|           | payment of any remaining unpaid                                  | Interest & Dividends Tax returns and any payments due for calendar  |   |
|           | balance is made by June 15, 2020.                                | year taxpayers continue to be due on April 15, 2020. Additionally, first  |   |
|           | This relief is available for any                                 | quarter estimate payments for tax year 2020 calendar year Business Tax  |   |
|           | Business Tax or Interest &                                       | and Interest & Dividends Tax taxpayers are also due on April 15, 2020.  |   |
|           | Dividends Tax return or extension                                | Under current law, taxpayers who have paid their tax in full by the return  |   |
|           | payment due on April 15, 2020 as                                 | due date are entitled to an automatic 7-month extension of the time to  |   |

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| well as any Business Tax or Interest                                      | file the New Hampshire Business Tax or Interest & Dividends Tax  |                   |
| & Dividends Tax quarterly   | return. The automatic 7-month extension allows the taxpayer to defer   |                   |
| estimated tax payment due on April  | filing of their return for up to 7 months from the original return due date  |                   |
| 15, 2020. Interest and penalties will                                     | without incurring the failure to file penalty. However, if a taxpayer  |                   |
| accrue without any relief on such   | ultimately determines that they owe additional tax when they file their  |                   |
| payments that are not satisfied as of                                     | return under the extended due date, interest and penalties still apply.  |                   |
| June 16, 2020. Taxpayers that   | In order to provide relief to taxpayers required to file returns on  |                   |
| qualify for this additional relief may                                    | April 15, 2020 who are unable to accurately calculate their tax year   |                   |
| still take advantage of the automatic                                     | 2019 liability for purposes of qualifying for the automatic 7month   |                   |
| 7-month extension of the time to file                                     | extension due to the current COVID-19 pandemic, the DRA will not   |                   |
| their tax return under the  | assess any applicable interest or penalties against taxpayers who file   |                   |
| circumstance described above, as  | their returns and pay any remaining balance due within the   |                   |
| long as their extension payment is  | automatic 7-month extension, if by April 15, 2020 they have paid an  |                   |
| received by June 15, 2020 in an   | amount no less than their total tax year 2018 tax liability.   |                   |
| amount equal to either their tax year                                     |  |                   |
| 2018 total tax liability or tax year                                      | If your tax is paid in full as of the April 15, 2020 due date, you are not   |                   |
| 2019 total tax liability. The   | required to file an extension form with the DRA; the extension is granted  |                   |
| automatic 7-month extension of the  | automatically. If a taxpayer needs to make an additional payment to the  |                   |
| time to file the tax year 2019 return                                     | DRA in order to qualify for the return filing extension, they may do so  |                   |
| will be measured from the April 15,                                       | by making a payment electronically on the e-File section of the DRA  |                   |
| 2020 due date and will therefore be                                       | website, or by filing the one-page Form BT-EXT for Business Tax or   |                   |
| due no later than November 15,  | Form DP-59-A for Interest & Dividends Tax, accompanied by the  |                   |
| 2020. Relief is available for certain                                     | payment by April 15, 2020. As stated above, <b>taxpayers will qualify for</b>  |                   |
| BPT, BET and I&D taxpayers who  | this extension of time to file returns due on April 15, 2020, if by  |                   |
| are impacted by the COVID-19  | April 15, 2020 they have paid an amount equal to at least either   |                   |
| pandemic and unable to pay the  | their tax year 2018 total tax liability or tax year 2019 total tax   |                   |
| amount due on April 15, 2020.   | liability.   |                   |
| Those qualifying taxpayers will   | Additionally Dusiness Ton and Internet & Disidends Ton tonnesses   |                   |
| have until June 15, 2020 to remit   | Additionally, Business Tax and Interest & Dividends Tax taxpayers  |                   |
| payment without typical penalties<br>and interest. This extended due date | whose yearly liability exceeds certain thresholds are required to make<br>quarterly estimated tax payments for the current tax year beginning on |                   |
| is in addition to the expansion of the                                    | April 15, 2020. For calendar year Business Tax taxpayers, tax year 2020  |                   |
| qualifications for the automatic  | quarterly estimate payments are due on April 15, June 15, September 15,  |                   |
| extension and the estimate payment  | and December 15 of 2020, with at least 25% due in each quarter. For  |                   |
| safe harbor. Taxpayers who qualify  | Interest & Dividends Tax taxpayers, tax year 2020 quarterly estimate   |                   |
| for this specific relief are Business                                     | payments are due on April 15, June 15, and September 15 of 2020, and   |                   |
| Tax taxpayers who owed \$50,000 or  | January 15 of 2021, with at least 25% due in each quarter. The failure to  |                   |
| less in taxes (total BPT and BET tax                                      | make estimated tax payments in the appropriate amount would normally   |                   |
| liability) for tax year 2018 and I&D                                      | result in the application of underpayment penalties. A statutory safe  |                   |
| taxpayers who owed \$10,000 or less                                       | harbor for penalty relief exists so long as the taxpayer pays 100% of  |                   |
| in taxes for tax year 2018. BPT,  | their prior year liability via four quarterly estimated tax payments.  |                   |
| BET and I&D taxpayers who have  | Calendar year taxpayers impacted by the COVID-19 pandemic who  |                   |
| paid at least the amount they owed  | make their tax year 2020 estimated tax payments in at least the  |                   |
| for the 2018 tax year by April 15,  | amount of their tax year 2018 total tax liability, or their tax year   |                   |

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|       | 2020, will not be subject to any  | 2019 total tax liability, will not incur any underpayment of estimated  |                   |
|       | penalties or interest, so long as they                                  | tax penalties if their 2020 liability ultimately exceeds the estimated  |                   |
|       | file their returns and pay tax year                                     | payments made. Taxpayers electing to utilize their tax year 2018  |                   |
|       | 2019 in full within the automatic                                       | total tax liability for purposes of calculating their 2020 estimated tax  |                   |
|       | seven-month extension, by   | liability must make a payment equal to at least 25% of the tax year   |                   |
|       | November 15, 2020. Existing safe  | 2018 total tax liability by each of the four quarterly estimate due   |                   |
|       | harbors will be expanded to allow                                       | dates in order to avoid the application of underpayment penalties.  |                   |
|       | for no penalties due to the   |   |                   |
|       | underpayment of estimates if 2020                                       | SECTION B Additional Relief for Certain Qualifying Business Tax   |                   |
|       | quarterly payments total 100 percent                                    | and Interest & Dividends Tax Taxpayers  |                   |
|       | of what was owed in tax year 2018,                                      | The DDA will offer additional valief from applicable interest and   |                   |
|       | with at least 25 percent due in each                                    | The <b>DRA</b> will offer additional relief from applicable interest and  |                   |
|       | quarter. Taxpayers may also elect to continue using existing acceptable | penalties for certain qualifying Business Tax and Interest &<br>Dividends Tax taxpayers impacted by the COVID-19 pandemic who |                   |
|       | methods to calculate their quarterly                                    | are unable to pay an amount due on April 15, 2020, provided that  |                   |
|       | estimated payments, such as   | payment of any remaining unpaid balance is made by June 15, 2020.   |                   |
|       | annualizing their income or using                                       | This relief is available for any Business Tax or Interest & Dividends   |                   |
|       | their tax year 2019 liability, if                                       | Tax return or extension payment due on April 15, 2020 as well as  |                   |
|       | known.)   | any Business Tax or Interest & Dividends Tax quarterly estimated  |                   |
|       |   | tax payment due on April 15, 2020. Interest and penalties will accrue   |                   |
|       |   | without any relief on such payments that are not satisfied as of June   |                   |
|       |   | 16, 2020.   |                   |
|       |   |   |                   |
|       |   | Taxpayers that qualify for this additional relief may still take  |                   |
|       |   | advantage of the automatic 7month extension of the time to file their   |                   |
|       |   | tax return under the circumstance described above, as long as their   |                   |
|       |   | extension payment is received by June 15, 2020 in an amount equal   |                   |
|       |   | to either their tax year 2018 total tax liability or tax year 2019 total  |                   |
|       |   | tax liability. The automatic 7-month extension of the time to file the  |                   |
|       |   | tax year 2019 return will be measured from the April 15, 2020 due   |                   |
|       |   | date and will therefore be due no later than November 15, 2020.   |                   |
|       |   |   |                   |
|       |   | A taxpayer shall qualify for this additional payment relief as  |                   |
|       |   | follows:  |                   |
|       |   | Dusiness Toy townships where toy war 2010 total toy P-1 224   |                   |
|       |   | - Business Tax taxpayers whose tax year 2018 total tax liability was \$50,000 or less.  |                   |
|       |   | was \$30,000 01 1055.   |                   |
|       |   | - Interest & Dividends Tax taxpayers whose tax year 2018 total  |                   |
|       |   | tax liability was \$10,000 or less.   |                   |
|       |   | war hability mus wrogood or ress.   |                   |
|       |   | The relief described in this Technical Information Release applies only   |                   |
|       |   | to calendar year Business Tax and Interest & Dividends Tax taxpayers  |                   |
|       |   | with April 15, 2020 due dates. In light of rapidly changing   |                   |

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|       |               | circumstances, the DRA may issue further or clarifying guidance at a later date. Additional information is available by contacting Taxpayer Services at (603) 230-5920.   |                   |
|       |               | Individuals who need auxiliary aids for effective communication in<br>programs and services of the Department of Revenue Administration are<br>invited to make their needs and preferences known to the N.H.<br>Department of Revenue Administration, 109 Pleasant Street, Concord,<br>NH 03301 or by contacting them at (603) 230-5920."   |                   |
|       |               | NH DRA Press Release (3/30/20)  |                   |
|       |               | "NH Department of Revenue Offers Relief for Business, Interest &<br>Dividends Taxes Relief allows 98% of taxpayers to file and pay for<br>tax year 2019 by June 15th without penalties or interest; Safe<br>harbors created to ease complications associated with federal tax<br>day extension  |                   |
|       |               | In response to conditions caused by the COVID-19 pandemic, the New Hampshire Department of Revenue Administration (NHDRA) will grant automatic relief to Business Profits Tax (BPT), Business Enterprise Tax (BET) and Interest & Dividends Tax (I&D) taxpayers in the form of payment relief and expansion of automatic filing extensions and penalty safe harbors. Details of the relief are outlined in a Technical Information Release issued by NHDRA on March 30, which can be viewed at www.revenue.nh.gov/tirs/documents/2020001.pdf.   |                   |
|       |               | <ul> <li>What is the payment relief and who qualifies?</li> <li>Relief is available for certain BPT, BET and I&amp;D taxpayers who are impacted by the COVID-19 pandemic and unable to pay the amount due on April 15, 2020. Those qualifying taxpayers will have until June 15, 2020 to remit payment without typical penalties and interest. This extended due date is in addition to the expansion of the qualifications for the automatic extension and the estimate payment safe harbor.</li> <li>Taxpayers who qualify for this specific relief are Business Tax taxpayers who owed \$50,000 or less in taxes (total BPT and BET tax liability) for tax year 2018 and I&amp;D taxpayers who owed \$10,000 or less in taxes for tax year 2018. These thresholds account for 98 percent of all BPT, BET and I&amp;D taxpayers.</li> </ul> |                   |
|       |               | What do I need to pay on April 15th (or June 15th, if applicable) to qualify for extensions and safe harbors?<br>Filing Extension   |                   |

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|       |               | Under current law, if 2019 BPT, BET, and I&D taxes were paid in full                             |                   |
|       |               | by April 15th, taxpayers are entitled to an automatic seven-month                                |                   |
|       |               | extension to file their return without incurring a failure to file penalty.                      |                   |
|       |               | Since the IRS extended the federal tax filing deadline for tax year 2019                         |                   |
|       |               | to July 15, 2020, BPT, BET and I&D taxpayers may have trouble                                    |                   |
|       |               | accurately calculating the final amount of taxes owed to New                                     |                   |
|       |               | Hampshire, meaning they may not have paid in full by April 15th,                                 |                   |
|       |               | deeming them ineligible for the traditional automatic seven-month filing                         |                   |
|       |               | extension.   |                   |
|       |               | To provide relief for those faced with this scenario, <b>BPT</b> , <b>BET</b> and <b>I&amp;D</b> |                   |
|       |               | taxpayers who have paid at least the amount they owed for the 2018                               |                   |
|       |               | tax year by April 15, 2020, will not be subject to any penalties or                              |                   |
|       |               | interest, so long as they file their returns and pay tax year 2019 in                            |                   |
|       |               | full within the automatic seven-month extension, by November 15,                                 |                   |
|       |               | 2020.  |                   |
|       |               | Estimate Safe Harbor   |                   |
|       |               | Tax year 2020 quarterly estimated tax payments are also due on April                             |                   |
|       |               | 15, 2020 for BPT, BET, and I&D Taxpayers. Normally, a failure to                                 |                   |
|       |               | make quarterly estimated tax payments in the appropriate amount would                            |                   |
|       |               | result in underpayment penalties at the time the return is filed. Existing                       |                   |
|       |               | safe harbors will be expanded to allow for no penalties due to the                               |                   |
|       |               | underpayment of estimates if 2020 quarterly payments total 100 percent                           |                   |
|       |               | of what was owed in tax year 2018, with at least 25 percent due in each                          |                   |
|       |               | quarter. Taxpayers may also elect to continue using existing acceptable                          |                   |
|       |               | methods to calculate their quarterly estimated payments, such as                                 |                   |
|       |               | annualizing their income or using their tax year 2019 liability, if known.                       |                   |
|       |               | What does it mean when the payment relief is combined with the extensions and safe harbors?      |                   |
|       |               | The chart below breaks down the deadlines and thresholds under                                   |                   |
|       |               | NHDRA's COVID-19 relief program.   |                   |
|       |               | BPT and BET Taxes  |                   |
|       |               | 2020 Estimates   |                   |
|       |               | Based on quarterly payments of 2018 or 2019 taxes  |                   |
|       |               | 2019 Return or Extension Payment   |                   |
|       |               | Based on 100% of 2018 or 2019 taxes owed   |                   |
|       |               | Return Filing Due on Extension   |                   |
|       |               | 2018 taxes owed less than or equal to \$50,000   |                   |
|       |               | 1st Quarter – June 15  |                   |
|       |               | 2nd Quarter – June 15  |                   |
|       |               | June 15  |                   |
|       |               | November 15  |                   |
|       |               | 2018 taxes owed greater than \$50,000  |                   |
|       |               | 1st Quarter – April 15   |                   |
|       |               | 1 roo Xamoor Tibini to   | <u> </u>          |

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|       |               | 2nd Quarter – June 15   |                   |
|       |               | April 15 November 15  |                   |
|       |               |   |                   |
|       |               | I&D Tax   |                   |
|       |               | 2020 Estimates  |                   |
|       |               | Based on quarterly payments of 2018 or 2019 taxes   |                   |
|       |               | 2019 Return or Extension Payment<br>Based on 100% of 2018 or 2019 taxes owed  |                   |
|       |               | Return Filing Due on Extension  |                   |
|       |               | 2018 taxes owed less than or equal to \$10,000  |                   |
|       |               | 1st Quarter – June 15   |                   |
|       |               | 2nd Quarter – June 15   |                   |
|       |               | June 15   |                   |
|       |               | November 15   |                   |
|       |               |   |                   |
|       |               | 2018 taxes owed greater than \$10,000   |                   |
|       |               | 1st Quarter – April 15  |                   |
|       |               | 2nd Quarter – June 15   |                   |
|       |               | April 15 November 15  |                   |
|       |               | "This relief expands the circumstances typically required for taxpayers   |                   |
|       |               | to qualify for an automatic filing extension, and protects taxpayers from   |                   |
|       |               | penalties and interest they may have otherwise faced from complications   |                   |
|       |               | associated with the July 15 federal due date," said NHDRA   |                   |
|       |               | Commissioner Lindsey Stepp. "We sympathize with taxpayers during  |                   |
|       |               | this uncertain time and anticipate this relief will help put them at ease as  |                   |
|       |               | we all continue to navigate this rapidly changing situation."   |                   |
|       |               | NHDRA's Taxpayer Services Division is available to answer all filing  |                   |
|       |               | questions. Contact the Taxpayer Services Division by phone at (603)   |                   |
|       |               | 230-5000 (select option 2), Monday through Friday, 8:00 am to 4:30 pm.  |                   |
|       |               | Although extra staff will be on standby to assist with taxpayer inquiries,  |                   |
|       |               | taxpayers could experience longer than usual wait times on phones.  |                   |
|       |               | About the New Hampshire Department of Revenue Administration The  |                   |
|       |               | New Hampshire Department of Revenue Administration (NHDRA) is<br>responsible for fairly and efficiently administering the tax laws of the |                   |
|       |               | State of New Hampshire. NHDRA collects approximately 80% of New   |                   |
|       |               | Hampshire's general taxes. During Fiscal Year 2019, NHDRA collected   |                   |
|       |               | \$2.15 billion in taxes, most of which went to the New Hampshire  |                   |
|       |               | General Fund and Education Trust Fund. NHDRA also provides  |                   |
|       |               | assistance to municipalities in budgeting, finance and real estate  |                   |
|       |               | appraisal.  |                   |
|       |               |   |                   |
|       |               | NHDRA administers and collects the following taxes at the state level:  |                   |
|       | <u> </u>      | Business Enterprise Tax, Business Profits Tax, Communications   |                   |

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|-------|---------------|--|-------------------|
|       |               | Services Tax, Interest and Dividends Tax, Meals and Rooms Tax,           |                   |
|       |               | Medicaid Enhancement Tax, Nursing Facility Quality Assessment,           |                   |
|       |               | Tobacco Tax, Taxation of Railroads, Utility Property Tax, Real Estate    |                   |
|       |               | Transfer Tax; and the following taxes at                                 |                   |
|       |               | the local level: Property Tax, Excavation Tax, Timber Tax. To learn      |                   |
|       |               | more about NHDRA, please visit www.revenue.nh.gov."                      |                   |
|       |               | NH DRA Website announcement (3/30/20)                                    |                   |
|       |               | "NH DRA Offers Relief for Business, Interest & Dividends Taxes           |                   |
|       |               | March 30, 2020   |                   |
|       |               | In response to conditions caused by the COVID-19 pandemic, NHDRA         |                   |
|       |               | will grant automatic relief to Business Tax and Interest & Dividends Tax |                   |
|       |               | taxpayers in the form of payment relief and expansion of automatic       |                   |
|       |               | filing extensions and penalty safe harbors. Details of the relief are    |                   |
|       |               | outlined in a Technical Information Release 2020-001."                   |                   |
|       |               | PRIOR NH DRA Website Announcement (3/23/20)                              |                   |
|       |               | "April Tax Deadlines   |                   |
|       |               | March 23, 2020   |                   |
|       |               | At this time, the state of New Hampshire has not extended the            |                   |
|       |               | deadline to file or pay the Business Tax (Business Profits Tax and       |                   |
|       |               | Business Enterprise Tax), Interest & Dividends Tax, Meals &              |                   |
|       |               | Rentals Tax, or any other tax administered by the New Hampshire          |                   |
|       |               | Department of Revenue Administration (DRA).                              |                   |
|       |               | Tax Year 2019 Business Tax and Interest & Dividends Tax Returns          |                   |
|       |               | are due on April 15, 2020. Taxpayers who have paid their tax in full     |                   |
|       |               | by the return due date are entitled to an automatic 7-month              |                   |
|       |               | extension of the time to file your New Hampshire Business Tax or         |                   |
|       |               | Interest & Dividends Tax return. No extension form is required.          |                   |
|       |               | First quarter estimate payments for calendar year Business Tax and       |                   |
|       |               | Interest & Dividends taxpayers are also due on April 15, 2020.           |                   |
|       |               | Meals & Rentals Tax returns and payments for the month of March          |                   |
|       |               | are also due on April 15, 2020.  |                   |
|       |               | The DRA continues to monitor the situation and will communicate any      |                   |
|       |               | changes to New Hampshire's tax filing or payment deadlines on our        |                   |
|       |               | website."  |                   |
|       |               |  |                   |

| State      | Guidance/Date                                    | Guidance Relief Provisions for Coronavirus   | Other Information  |
|------------|--|--|--|
| New Jersey | <b><u>NOTICE</u></b> on Sales Tax and            | <b><u>NOTICE</u></b> on Sales Tax and Surcharges for COVID-19 Precautions  | Personal Protective Equipment: New Jersey                        |
|            | Surcharges for COVID-19                          | (7/24/20)  | <u>S.B. 3015</u> would, according to the <u>statement</u>        |
|            | Precautions (7/24/20)                            |  | accompanying the measure, provide corporation                    |
|            |  | Sales Tax and Surcharges for COVID-19 Precautions  | business tax and gross income tax credits to                     |
|            | NJ DOT <u>Telecommuter COVID-19</u>              | Some businesses have begun to include a surcharge for COVID-19   | taxpayers that make investments and create or                    |
|            | Employer and Employee FAQ                        | precaution and prevention costs (e.g., COVID-19 Fee, Coronavirus Fee,  | retain jobs involved in the manufacturing of                     |
|            | (5/6/20 updated, originally 3/31/20)             | PPE Fee, Sanitation Fee, Cleaning Fee, etc.) on customers' invoices.   | personal protective equipment in a qualified                     |
|            |  | Determining if the surcharge to cover COVID-19 costs, such as masks,   | facility in New Jersey. The bill passed the                      |
|            | NJ DOT website on due dates                      | gloves, and cleaning supplies, is subject to Sales Tax depends on  | Senate, was received in the Assembly, and                        |
|            | (4/15/20)  | whether the service provided or the product sold by a business is taxable.   | referred to Assembly Appropriations                              |
|            |  | The definition of "sales price," which is set forth at <u>N.J.S.A.</u> 54:32B-   | Committee on November 16.  |
|            | Governor signed <u>SB 2338</u> on                | 2(00)(1) states that:  |  |
|            | 4/14/20 to extend the 4/15/20                    | 1. (1) Sales price is the measure subject to Sales Tax and means   | A bill ( $\underline{S3064}$ ) was introduced that requires      |
|            | deadline to 7/15/20.                             | the total amount of consideration, including cash, credit,   | the state treasurer report to the Legislature                    |
|            |  | property, and services, for which personal property or services  | within six months on:  |
|            | NJ Society of CPAs Update –                      | are sold, leased, or rented, valued in money, whether received   | <ul> <li>An estimate of tax credits given for taxes</li> </ul>   |
|            | (4/14/20)  | in money or otherwise, without any deduction for the following:  | paid to New York by New Jersey residents                         |
|            | Governor Press Release (4/13/20)                 | $\circ$ (A) The seller's cost of the property sold;  | from 2011 to 2020  |
|            | (  | • (B) The cost of materials used, labor or service cost,   | • Steps already taken and possible actions to                    |
|            | NJ Society of CPAs Update on bill                | interest, losses, all costs of transportation to the seller,   | take to keep the tax dollars in New Jersey                       |
|            | passed extending to 7/15 personal                | all taxes imposed on the seller, and any other expense   | • An estimate of workers' potential tax                          |
|            | and corporate taxes and Governor to              | of the seller;   | savings if they were to pay New Jersey                           |
|            | sign it on April 14. (4/13/20)                   | A separately stated surcharge, regardless of what it is called, to cover the   | taxes  |
|            |  | cost of COVID-19 precautions is an expense that a seller incurs in order   | • Any case law or statutory obstacles that                       |
|            | NJ Society of CPAs update on tax                 | to perform a service or sell a product. As the surcharge is part of the  | exist  |
|            | extension legislation (4/13/20)                  | sales price, the taxability of a COVID-19 precautions surcharge depends  | • How similar taxing relationships are                           |
|            |  | on the taxability of the service provided or the product sold. Thus, if a  | resolved elsewhere. (11/6/20)                                    |
|            | NJ Governor Press Release on filing              | service or product a business is offering is not subject to Sales Tax, then  | Sen. Declan O'Scanlon, R-Monmouth, urged                         |
|            | extension to July 15 (4/1/20)                    | the COVID-19-related surcharge is also not subject to tax. If the  | Gov. <u>Phil Murphy</u> 's administration to                     |
|            |  | transaction is for a service or product that is subject to Sales Tax, then   | consider filing amicus briefs in support of                      |
|            |  | the COVID-19-related surcharge is subject to tax.  | New Hampshire, which <u>filed suit</u> in the U.S.               |
|            |  | Examples:  | Supreme Court against Massachusetts'                             |
|            | NJ Division of Taxation webpage                  | • A restaurant adds a "COVID-19 Fee" to a customer's bill for  | taxation of remote workers.<br>The suit seeks a declaration that |
|            | (bottom), 3/30/20                                | meals and beverages to cover the costs of personal protective  | Massachusetts' tax rule is unconstitutional, an                  |
|            |  | equipment and sanitation supplies used by employees. When  | injunction barring enforcement and taxpayer                      |
|            | (July $15 - \underline{NJ}$ - extends the filing | this expense is passed along to the customer, it becomes part of   | refunds, plus interest.  |
|            | deadline for all New Jersey                      | the sales price, regardless of whether it is included in a lump-<br>sum charge for the product or as an itemized surcharge because | rerunus, prus interest.  |
|            | Corporate Business Tax and                       | it is part of the restaurant's overhead cost. Therefore, since the   | A.B. 4809, enacted 11/4/20, a technical                          |
|            | Individual Gross Income Tax                      | meals and beverages are taxable, the COVID-19 Fee is also  | correction bill intended to address issues arising               |
|            | Returns to July 15 for GIT and CBT               | taxable.   | from the State's move to a combined reporting                    |
|            | filers. The legislation extends:                 |  | regime. Among other things, the bill amends                      |
|            | 2019 gross income tax returns and                | • A hair salon adds a "Coronavirus Fee" to a customer's bill for a haircut and color services to cover the costs of personal       | N.J. Rev. Stat. § 54:10A-15 (annual tax                          |
|            | payments, including trusts, 2019                 | nation and color services to cover the costs of personal   | The rest out 5 5 more 15 (united tax                             |

| State | Guidance/Date   | Guidance Relief Provisions for Coronavirus                                 | Other Information                                   |
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|       | corporate business tax returns and                                      | protective equipment and sanitation supplies used by                       | payable; manner of payment) of the                  |
|       | payments, first quarter 2020  | employees. When this expense is passed along to the customer,              | Corporation Business Tax Act to provide that,       |
|       | GIT/CBT estimated tax payments,   | it becomes part of the sales price, regardless of whether it is            | for privilege periods ending on and after July      |
|       | first quarter 1041 estimates,   | included in a lump-sum charge for the sale or separately                   | 31, 2020, the due date of the New Jersey            |
|       | partnership returns and payments,                                       | itemized to the customer, because it is part of the hair salon's           | return will be 30 days after the original due       |
|       | and partnership filing fees and   | overhead cost. Therefore, since the haircut and color services             | date for filing the taxpayer's federal              |
|       | licensed professional fees. Penalties                                   | are not subject to Sales Tax, the Coronavirus Fee is also not              | corporate income tax return. On November            |
|       | and interest will not be imposed on                                     | subject to tax.  | 4, New Jersey Governor Phil Murphy (D)              |
|       | the balance of 2019 income tax due                                      | • A dentist office adds a "PPE Fee" to a patient's bill to cover the       | signed the CBT technical corrections bill (A-       |
|       | between the original due date and                                       | costs of personal protective equipment used by employees.                  | <u>4809/S-3007</u> ) extending the New Jersey CBT   |
|       | July 15. The following have NOT   | When this expense is passed along to the customer, it becomes              | return deadline by 30 days after the federal        |
|       | been extended: second quarter 2020                                      | part of the sales price, regardless of whether it is included in a         | corporate income tax return.                        |
|       | estimated tax payments, sales and                                       | lump-sum charge for the product or as an itemized surcharge                |   |
|       | use tax filings and remittances,  | because it is part of the dentist office's overhead cost.                  |   |
|       | payroll tax remittances, and  | Therefore, since the dental service is not taxable, the PPE Fee is         | Governor signed <u>SB 2338</u> on 4/14/20 to extend |
|       | inheritance taxes. The Division of                                      | also not taxable." (7/24/20)   | the 4/15/20 deadline to 7/15/20.                    |
|       | Taxation will accept images of  |  |   |
|       | signatures (scanned or  | NJ - <u>S.B. 2690</u> , introduced July 9, prohibits the imposition of the | <u>NJ Society of CPAs Update</u> – (4/14/20)        |
|       | photographed) and digital signatures                                    | corporation business tax on foreign (out-of-State) corporations whose      | New Jersey Extends Most Tax Deadlines,              |
|       | on documents related to the   | only contact with the State is the employment of a State resident who is   | Here's the List                                     |
|       | determination or collection of tax                                      | temporarily working remotely from the State resident's domicile due to a   | April 14, 2020                                      |
|       | liability. In addition, the Division of                                 | public health emergency (as defined therein). (7/15/20)                    |   |
|       | Taxation will allow Division  |  | Governor Murphy has signed legislation to           |
|       | employees to accept documents via                                       | Telecommuter COVID-19 Employer and Employee FAQ (5/6/20                    | extend the April 15 personal income tax and         |
|       | email and to transmit documents to                                      | updated, originally 3/31/20)   | corporate business tax filing and payment           |
|       | taxpayers established through   |  | deadlines to July 15.                               |
|       | secured messaging systems. <u>A</u>                                     | "As our Federal and State governments continue to react to the COVID-      | The New Jersey Division of Taxation has             |
|       | separately stated surcharge,  | 19 pandemic in real-time with a primary focus on limiting travel, large    | published a comprehensive list of <u>return due</u> |
|       | regardless of what it is called, to                                     | gatherings and the movement of our citizens, many businesses are           | dates. Here are some highlights:                    |
|       | cover the cost of COVID-19  | executing contingency plans which require their employees to work          | What's been extended:                               |
|       | precautions is an expense that a<br>seller incurs in order to perform a | remotely where possible. The reassignment of work locations and/or the     | • 2019 gross income tax returns and                 |
|       | service or sell a product. As the                                       | displacement of workers due to health safety precautions raises many       | payments, including trusts                          |
|       | surcharge is part of the sales price,                                   | employer and employee concerns.  | • 2019 corporate business tax returns               |
|       | the taxability of a COVID-19  | Sales Tax  | and payments  |
|       | precautions surcharge depends on  | Does an out-of-State seller have to register and collect New Jersey        | • First quarter 2020 GIT/CBT estimated              |
|       | the taxability of the service provided                                  | Sales Tax if the seller's employees are working from home in New           | tax payments  |
|       | or the product sold. Thus, if a   | Jersey as a result of the COVID-19 pandemic?                               | • First quarter 1041 estimates                      |
|       | service or product a business is  | As a result of the COVID-19 pandemic:                                      | • Partnership returns and payments                  |
|       | offering is not subject to Sales Tax,                                   | required to work from their New Jersey home. The Division will             | • Partnership filing fees and licensed              |
|       | then the COVID-19-related   | temporarily waive the Sales Tax nexus standard which is generally met      | professional fees                                   |
|       | surcharge is also not subject to tax.                                   | if an out-of-State seller has an employee working in this State. Thus, as  | Penalties and interest will not be imposed on       |
|       | If the transaction is for a service or                                  | long as the out-of-State seller did not maintain any physical presence     | the balance of 2019 income tax due between the      |
|       | product that is subject to Sales Tax,                                   | other than employees working from home in New Jersey and is below          | original due date and July 15.                      |
|       | product that is subject to bales Tax,                                   | other than employees working from nome in New Jersey and is below          |   |

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|       |               | The Division does not intend to change its audit program at this time.   | That April 1 statement, as well as the original                           |
|       |               | The Division's current audit program already includes the review of  | tax filing extension legislation (A-3841/S-2300,                          |
|       |               | sourcing of income.  | SB2338), which has not been signed by the                                 |
|       |               |  | Governor, covered only personal income tax                                |
|       |               | Personal Income Tax  | and CBT, leaving many unanswered questions                                |
|       |               | Will the Division grant due date extensions for the filing of personal   | around the extension of payment deadlines,                                |
|       |               | income tax returns and tax remittances or relief from interest and   | abatement of penalties and interest, first and                            |
|       |               | penalties related to the 2019 tax year?  | second quarter estimated payments, sales tax                              |
|       |               | In order to maintain consistency with the federal income tax extension,  | filings, estates and trusts, and more.                                    |
|       |               | the Governor, Senate President and Assembly Speaker announced they   | In our conversations with the Governor's office,                          |
|       |               | will work to extend the due date to file and make payment until July   | legislative leaders and the Division of Taxation,                         |
|       |               | 15th. Please check back with the Division's website for updates and  | the NJCPA has learned that legislation is                                 |
|       |               | specific information as it becomes available.  | necessary to put a comprehensive solution into                            |
|       |               | Will the Division permit the individual employees to reconcile their   | play. Legislators and the Governor's office are                           |
|       |               | 2020 nonresident income allocation on their 2020 state individual  | currently working on that legislative solution.                           |
|       |               | income tax returns if employers maintain their existing work state   |   |
|       |               | data in their payroll systems?   | Over the weekend, the NJCPA State Tax                                     |
|       |               | Taxpayers may use a different allocation if warranted. The Division may  | Task Force and Society staff developed a set                              |
|       |               | request supporting documentation for the allocation.   | of recommendations that were provided to                                  |
|       |               | If the answer to the above is yes, will the Division waive applicable  | legislative leaders and the Governor's office.                            |
|       |               | penalties and/or interest for individual taxpayers for this period   |   |
|       |               | upon the filing of their 2020 tax returns and/or if examined at a later  | With the April 15 deadline looming, it's likely                           |
|       |               | date?  | that legislation will be introduced in a few days,                        |
|       |               | The Division is unable to waive interest as it is mandated by <u>N.J.S.A.</u>  | but an exact timeline remains unclear. The                                |
|       |               | 54A:9-5. Relief from applicable penalties may be granted on a case by case basis if circumstances warrant.                             | legislation will have to be approved by the                               |
|       |               |  | Assembly and Senate and signed by the                                     |
|       |               | Does the Division plan to issue any written guidance to individual taxpayers regarding how to source their wages for individual income | Governor. Guidance would then be published<br>by the Treasury Department. |
|       |               | tax purposes if they are performing services as a telecommuter or as   | by the Heastry Department.  |
|       |               | a worker temporarily relocated to an out-of-state employer   | Per an April 6 NJ Spotlight article: "Any delay                           |
|       |               | location?  | that lasts beyond April 15 would force the                                |
|       |               | New Jersey sourcing rules dictate that income is sourced based on where  | Murphy administration to take some sort of                                |
|       |               | the service or employment is performed based on a day's method of  | executive action to ensure that tax payments to                           |
|       |               | allocation. However, during the temporary period of COVID-19   | the state can still be put off, or at least to make                       |
|       |               | pandemic, wage income will continue to be sourced as determined by   | sure no penalties or interest will be charged to                          |
|       |               | the employer in accordance with the employer's jurisdiction.   | those who wait until July 15 to file."                                    |
|       |               | The Reciprocal Personal Income Tax Agreement between New Jersey  |   |
|       |               | and Pennsylvania eliminates wage sourcing issues for these employees   | The NJCPA will remain in contact with                                     |
|       |               | as there is agreement to not tax the wages of a resident of the other  | lawmakers and officials at the Division and                               |
|       |               | state." (5/6/20 updated, 3/31/20 originally)   | provide updates to members."  |
|       |               | NJSCPA continues to advocate for second quarter estimated tax  | NJSCPA Press Release on Extension to July 15                              |
|       |               | payments to be extended to July 15 to match the federal extension.   | (4/1/20)  |
|       |               | (4/16/20)  |   |

|  |  |   |   |   |  | New Jersey Extends Tax Deadline to July 15  |
|--|--|---|---|---|--|---|
| <u>NJ DOT v</u>  | vebsite on c   | <u>due dates</u> (4   | 4/15/20)  |   |  | April 1, 2020   |
| "2019 Ret<br>On April 1<br>Fiscal Mit<br>certain tax<br>2020 to Ju<br>Individual<br>Tax <b>calen</b><br>taxes, incl<br>Penalties a<br>tax due be<br><b>All other</b><br>(including<br>This page<br><b>Trust Fun</b><br>Taxes coll<br>collected,<br>not be use<br>funds, coll<br>Jersey. Sin<br>these amo<br>• A<br>• T | urn Due Da<br>14, 2020 Ge<br>igation Act<br>payers to f<br>1y 15, 2020<br>Gross Inco<br>dar year fi<br>uding 1st q<br>and interest<br>tween the or<br>returns an<br>2nd quarte<br>was last up<br>nd Taxes<br>ected by a<br>trust fund t<br>d for the busi-<br>unts there wannal Retu-<br>rust Fund 7 | ates<br>overnor Ma<br>ile and mal<br>).<br>ome Tax, P<br>ilers now h<br>juarter estin<br>t will not be<br>original due<br>od paymen<br>er estimated<br>odated on V<br>business are no<br>isiness' ow<br>a consume<br>iness would<br>will be no e<br>urns (Indivi-<br>urns (Corpo<br>Taxes | urphy sign<br>(A-3918)<br>ke payme<br>Partnership<br>nave until<br>mated tax<br>e imposed<br>e date and<br><b>ts are du</b><br>d tax payr<br>Vednesda<br>nd held in<br>pot the prop<br>/n use. A<br>er or with<br>d have alr<br>extension<br>idual)<br>poration & | that extend<br>nts original<br>o, and Corp<br>July 15th t<br>payments.<br>I on the bal<br>July 15.<br>e on their<br>nents For c<br>y, April 15<br>"trust" for<br>bety of a b<br>business si<br>held for an<br>eady colled<br>granted. | the State. Vousiness and<br>mply remits<br>employee,<br>cted or with | VID-19This morning, Governor Murphy, SenateVID-19President Sweeney and Assembly SpeakerCoughlin issued a joint statement announcingApril 15,the New Jersey's tax filing deadline isextended from April 15 to July 15 and theusinesspay these30.This outcome comes after two weeks of tirelessp19 incomeefforts by NJCPA staff, members and ourfriends in the Governor's office and legislature.NJCPA members, your voices were heard.cod news has been in short supply the last fewweeks. We hope that this announcement willprovide CPAs and taxpayers with some muchneeded relief.Whenwork to get additional guidance to share withwembers. |
|  | lon-Trust F<br>al Income   | und Taxes   |   |   |  | many New Jerseyans and New Jersey   |
|  | ax   |   |   | Due Date  |  | businesses. As part of our response, we have<br>reached agreement that the state income tax   |
| Return<br>Number   | Return<br>Name   | April   | May   | June  | July   | filing deadline and the corporation business tax<br>filing deadline will be extended from April 15th  |
|  | Resident<br>Individua<br>I Gross<br>Income<br>Tax<br>Return<br>Nonresid  |   |   |   | 15   | to July 15th.<br>"Additionally, as part of the whole-of-<br>government effort that is going into fighting<br>COVID-19, we have agreed that the state fiscal<br>year should be extended to September 30th.<br>This will allow the Administration and the<br>Legislature to focus fully on leading New  |
|  | ent<br>Individua<br>I Gross<br>Income  |   |   |   |  | Jersey out of this crisis, and to allow for a robust, comprehensive, and well-informed budget process later in the year.  |

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|       |               | Tax<br>return     Tax<br>return       NJ-1041     Fiduciary<br>Return     15   | "We are committed to working together to enact<br>the necessary legislation and supplemental<br>appropriations to accomplish these goals."<br><u>NJ DOT website</u> : (4/1/20)   |
|       |               | NJ-<br>1080C Composit<br>e<br>Nonresid<br>ent<br>Return 15   | Beginning on March 18th and continuing at<br>least through April 17th, all walk-in services at<br>Division of Taxation regional and Trenton<br>offices will be closed to the public as a<br>precaution to safeguard public health. We  |
|       |               | NJ-     Estimated     15       1040ES     Payments     15       (1st     Quarter)     15   | Our <u>call center</u> and <u>email service</u> is operating<br>with reduced staff on a limited schedule   |
|       |               | NJ-<br>1040ESEstimated<br>Payments<br>(2nd<br>Quarter)15   | Monday through Thursday, 9:00 a.m. to 4:00<br>p.m., closed Fridays. As a result, you may<br>experience significant wait times or delays in<br>response to telephone inquiries, emails or   |
|       |               | " (4/15/20)<br>Governor signed <u>SB 2338</u> on 4/14/20 to extend the 4/15/20 deadline to<br>7/15/20.<br><u>Governor Press Release</u> (4/13/20)  | general correspondence.<br>You can file for free through the <u>New Jersey</u><br><u>Online Income Tax Filing System</u> , download<br><u>Income Tax forms</u> or <u>make payments</u> from this<br>website.   |
|       |               | "Governor Murphy Announces Intention to Sign Legislation Extending<br>Tax Filing Deadline<br>04/13/2020<br>Bill Requires New Budget Proposal by August 25  | We apologize for any inconvenience this may<br>cause you. We remain committed to continuing<br>to provide the best service we can and we thank<br>you for your patience."  |
|       |               | <ul> <li>Governor Phil Murphy today announced his intention to sign into law a bill extending New Jersey's income and corporate tax filing deadline to July 15. The bill received final passage in the Legislature today and will be signed by the Governor tomorrow.</li> <li>"As we continue to battle the COVID-19 pandemic, it is imperative that we give both the state and our residents every opportunity to endure financially," said Governor Murphy. "Pushing this deadline into the summer will give us additional time to combat the virus and get as man taxpayers as possible back on sound financial footing."</li> </ul> | Enacted legislation 4/1/20: <u>NJ A 3841</u> passed<br>in NJ House and NJ Senate on 3/20. It was<br>been signed into law on 4/1/20. It would<br>automatically extend time to file and pay<br>(annual and quarterly) state gross income tax or<br>corporation business tax returns (due on or<br>before April 15) if the IRS and federal<br>government extends filing or payment due date |
|       |               | The Covid-19 Fiscal Mitigation Act, SB 2338, extends the deadline for<br>both Gross Income Tax and Corporation Business Tax filings, aligning<br>New Jersey with the new federal deadline announced late last month.<br>Additionally, the bill extends State Fiscal Year 2020 to September 30,<br>2020. The bill also extends the deadline for the quarterly payment due   | (or both) for federal returns. <u>Press release</u><br>(3/16/20)   |

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|       |               | this week to July 15. The second quarter payment will still be due on   |                   |
|       |               | June 15.  |                   |
|       |               |   |                   |
|       |               | In addition to extending the filing deadline, the bill requires the State   |                   |
|       |               | Treasurer to report by May 22, 2020 on the financial condition of the   |                   |
|       |               | budget for Fiscal Years 2020 and 2021 and requires that by August   |                   |
|       |               | 25, the Governor will submit a revised budget proposal for Fiscal Year  |                   |
|       |               | 2021" (4/13/20)   |                   |
|       |               | NJ Society of CPAs Update on bill passed extending to 7/15 personal   |                   |
|       |               | and corporate taxes and Governor to sign it on April 14. (4/13/20)  |                   |
|       |               | and corporate taxes and covernor to sign it on April 14. (4/15/20)  |                   |
|       |               | "New Jersey Extends Tax Deadlines, Here's the List  |                   |
|       |               | April 13, 2020  |                   |
|       |               | Today, the New Jersey Legislature passed a <u>bill</u> to extend the April 15   |                   |
|       |               | personal income tax and corporate business tax filing and payment   |                   |
|       |               | deadlines to July 15. Governor Murphy has announced his intention to  |                   |
|       |               | sign the bill tomorrow.   |                   |
|       |               | The New Jersey Division of Taxation has published a comprehensive list  |                   |
|       |               | of <b>return due dates</b> . Here are some highlights:  |                   |
|       |               | What's been extended:   |                   |
|       |               | • 2019 gross income tax returns and payments, including trusts  |                   |
|       |               | <ul> <li>2019 corporate business tax returns and payments</li> <li>First quarter 2020 GIT/CBT estimated tax payments</li> </ul> |                   |
|       |               | 1 1 1   |                   |
|       |               | <ul> <li>First quarter 1041 estimates</li> <li>Bartnership ratures and payments</li> </ul>                                      |                   |
|       |               | <ul><li>Partnership returns and payments</li><li>Partnership filing fees and licensed professional fees</li></ul>               |                   |
|       |               | Penalties and interest will not be imposed on the balance of 2019 income  |                   |
|       |               | tax due between the original due date and July 15.  |                   |
|       |               | What has NOT been extended:   |                   |
|       |               | • Second quarter 2020 estimated tax payments  |                   |
|       |               | • Sales and use tax filings and remittances   |                   |
|       |               | • Payroll tax remittances (including those imposed by the New   |                   |
|       |               | Jersey Department of Labor and Workforce Development)   |                   |
|       |               | Inheritance taxes   |                   |
|       |               | The Division of Taxation will accept images of signatures (scanned or   |                   |
|       |               | photographed) and digital signatures on documents related to the  |                   |
|       |               | determination or collection of tax liability. In addition, the Division of  |                   |
|       |               | Taxation will allow Division employees to accept documents via email  |                   |
|       |               | and to transmit documents to taxpayers established through secured  |                   |
|       |               | messaging systems.  |                   |
|       |               | Please continue to check the Division of Taxation COVID-19 page.  |                   |
|       |               | NJ Society of CPAs update on tax extension legislation (4/13/20)  |                   |
|       |               | <b>INJ Society of CPAS update</b> on tax extension registration (4/15/20)   |                   |

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|       |               | <ul> <li><i>"Tax Extension Legislation Passed by New Jersey Senate</i><br/>April 13, 2020</li> <li>Today, the New Jersey Senate passed a bill to extend the April 15<br/>personal income tax and corporate business tax filing and payment<br/>deadlines to July 15.</li> <li>The NJCPA had advocated for broader relief that would grant extensions<br/>for all tax-related filing and payment deadlines and also urged the bill's<br/>sponsors to modify the legislation to specifically clarify that first and<br/>second quarter estimated payments, pass-through entities and<br/>informational returns are included in the July 15 extension. The bill was<br/>passed without any such modifications. The Assembly is expected to<br/>pass the bill this afternoon, and Governor Murphy is expected to sign the<br/>bill tomorrow.</li> </ul>   |                   |
|       |               | What's next? We're working closely with the New Jersey Division of<br>Taxation to get detailed guidance on exactly what is and isn't extended<br>to July 15. We will share that information as soon as we receive it."<br>NJ Governor <u>Press Release</u> on filing extension to July 15 (4/1/20)<br>"Joint Statement by Governor Murphy, Senate President Sweeney, and  |                   |
|       |               | Assembly Speaker Coughlin<br>Governor Phil Murphy, Senate President Steve Sweeney and Assembly<br>Speaker Craig Coughlin issued the following joint statement today on<br>the tax filing deadline and the state budget timetable:<br>"The ongoing COVID-19 pandemic has caused hardships, financial<br>strain, and disruptions for many New Jerseyans and New Jersey<br>businesses. As part of our response, we have reached agreement that the<br><b>state income tax filing deadline and the corporation business tax</b><br><b>filing deadline will be extended from April 15<sup>th</sup> to July 15<sup>th</sup>.</b><br>"Additionally, as part of the whole-of-government effort that is going<br>into fighting COVID-19, we have agreed that the state fiscal year<br><b>should be extended to September 30<sup>th</sup></b> . This will allow the<br>Administration and the Legislature to focus fully on leading New Jersey<br>out of this crisis, and to allow for a robust, comprehensive, and well-<br>informed budget process later in the year.<br>"We are committed to working together to enact the necessary |                   |
|       |               | NOTE – the NJSCPA is working with the DOT to get confirmation and clarification on the below guidance.  |                   |

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|       |               | NJ DOT website on extended filing for individual gross income tax and corporate business tax (4/1/20)   |                   |
|       |               | "COVID-19 RELATED Information   |                   |
|       |               | <b>Extension of due dates for Individual Gross Income Tax and</b><br><b>Corporation Business Tax</b> – In order to maintain consistency with the<br>federal income tax extension, the Governor, Senate President and<br>Assembly Speaker announced they will work to <b>extend the due date to</b><br><b>file and make payments for these taxes until July 15th.</b> Please<br>continue to check back at this website for updates and specific<br>information as it becomes available"  |                   |
|       |               | No decision has been made yet on the filing and payment date change." $(3/31/20)$   |                   |
|       |               | <ul> <li>"Murphy will 'almost certainly' announce state tax-filing extension but won't say when</li> <li>A final decision is still pending, but it sounds like Gov. Phil Murphy may soon be granting New Jersey taxpayers a temporary reprieve from next month's fast-approaching deadline to file state income taxes. Over a week ago, state lawmakers sent the governor bipartisan legislation that would put off the April 15 deadline for both filing state income taxes and making payments to settle any tax obligations they still owe, citing concerns about the ongoing novel coronavirus pandemic as a reason to provide more time this year. That's something President Donald Trump's administration has already done at the federal level as many Americans have lost their jobs or have faced other hardships caused by the pandemic. The new deadline for filing federal income taxes and making payments is July 15. But Murphy has yet to take similar action at the state level, sowing some confusion among taxpayers as the April 15 deadline — at least for state income taxes — draws nearer.</li> <li>"When a reporter asked Murphy about the issue on Thursday during the governor's daily press briefing on the state's ongoing response to the pandemic, Murphy said he will "almost certainly" be granting state taxpayers an extension. But he stopped short of saying how soon there will be an announcement, and exactly how long of a delay will be</li> </ul> |                   |
|       |               | granted."<br>(per <u>Article</u> why.org, 3/29/20)  |                   |

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|            |  | NJ Division of Taxation webpage (bottom), 3/30/20                           |  |
|            |  | "3/30/20 - Tele-Commuting and Corporate Nexus - As a result of              |  |
|            |  | COVID-19 causing people to work from home as a matter of public             |  |
|            |  | health, safety, and welfare, the Division will temporarily waive the        |  |
|            |  | impact of the legal threshold within N.J.S.A. 54:10A-2 and N.J.A.C.         |  |
|            |  | 18:7-1.9(a) which treats the presence of employees working from             |  |
|            |  | their homes in New Jersey as sufficient nexus for out-of-state              |  |
|            |  | corporations. In the event that employees are working from home             |  |
|            |  | solely as a result of closures due to the coronavirus outbreak and/or       |  |
|            |  | the employer's social distancing policy, no threshold will be               |  |
|            |  | considered to have been met.  |  |
| New Mexico | Modified enforcement extended                    | Modified enforcement extended through July (the Department is               | Press Release (3/26/20)  |
|            | through July 31 (7/2/20)                         | extending some modifications to its collection and enforcement efforts      |  |
|            |  | through July 31) (7/2/20)   | "MVD closes field offices statewide                                |
|            | Tax Relief for COVID-19:                         |   |  |
|            | Extension of Time to File and Pay                | "The Taxation and Revenue Department is extending some                      | For the safety of the public and to help halt the                  |
|            | New Mexico Taxes 3/25/2020                       | modifications to its collection and enforcement efforts through July 31.    | spread of the COVID-19 virus, all MVD offices                      |
|            | Revised per IRS Notice 2020-18                   | The modifications were originally announced March 30 to help                | around the state will be closed effective                          |
|            | <u>_</u>   | taxpayers facing financial difficulty because of the public health          | immediately and until further notice.                              |
|            | and 6/30/20 Revised per HB-6                     | emergency.  |  |
|            | 2020 Special Session (6/30/20)                   |   | MVD offices have been open on an                                   |
|            |  | The most severe collection activities, including new liens, seizures and    | appointment-only basis since March 16.                             |
|            | NM TRD <u>Bulletin</u> and <u>Press</u>          | injunctions, are now on hold through July 31.                               | Appointments were only being scheduled on                          |
|            | <u>Release</u> on filing and payment $(2/20/20)$ |   | services that could not be obtained                                |
|            | extension (3/20/20)                              | Other modified enforcement activities that will continue include:           | online. Previously scheduled appointments will                     |
|            | (July 15 – extend filing and                     | □ Taxpayers on payment plans will be offered an additional deadline         | be postponed, and MVD staff will be contacting affected customers. |
|            | payment for personal, fiduciary, and             | extension of 30 days, for a total of 90 days, and taxpayers will be         | affected customers.  |
|            | corporate income tax returns and                 | encouraged to make good faith payments to prevent defaults.                 | "We understand this will be difficult on                           |
|            | withholding tax and payments due                 | □ Taxpayers undergoing field or desk audits will be offered the             | customers and we will make every effort to                         |
|            | between April 15 and July 15 and                 | opportunity to request an extension or a waiver giving them more time to    | assist customers with emergency needs                              |
|            | withholding tax returns and                      | produce records.  | throughout this closure. Keeping New Mexico                        |
|            | payments due between March 25                    | $\Box$ A program that automatically garnishes state tax refunds for payment | safe must be everyone's first priority right                       |
|            | and July 25 may be submitted                     | of federal tax debts remains suspended.                                     | now," said Taxation and Revenue Secretary                          |
|            | without penalty by July 25, 2020.                | □ Potentially noncompliant taxpayers will be offered managed audits, a      | Stephanie Schardin Clarke. "We are looking                         |
|            | Waive late-filing and late-payment               | voluntary program that can result in a waiver of penalty and interest for   | into what we can do to ensure that anyone                          |
|            | penalties. Not waive interest.                   | 180 days.   | whose license or vehicle registration expires                      |
|            | Personal, fiduciary, and corporate               |   | through no fault of their own during the closure                   |
|            | income tax returns, return payments,             | Most regular enforcement and collection efforts will resume Aug. 1.         | is not penalized."   |
|            | and estimated payments, with a                   |   |  |
|            | filing or payment due date of April              | Meanwhile, staff continues to prioritize review and approval of refund      | Privately operated MVD businesses were                             |
|            | 15th are postponed to July 15th,                 | requests, business credits and abatements of taxes due, resolving tax       | ordered to close Tuesday along with other non-                     |
|            | 2020. HB-6 allows for taxpayers                  | protests and clearing identity verification questions on income tax         | essential businesses.  |
|            | who file their return by July 15th,              | refunds to ensure they are legitimate.                                      |  |

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|       | 2020 to have until April 15, 2021 to                              |   | Many transactions can be conducted                  |
|       | pay the tax due in full without                                   | "Combined with the penalty and interest relief enacted during the special   | at mvdonline.com, including renewing vehicle        |
|       | getting assessed late payment                                     | legislative session, the State is offering taxpayers experiencing financial | registrations, renewing driver's licenses (except   |
|       | penalty or interest. Please note,                                 | strain many options to ease the burden," said Taxation and Revenue          | for first-time Real ID licenses), updating          |
|       | failure to file a return by July 15th,                            | Secretary Stephanie Schardin Clarke.  | insurance or address information, renewing          |
|       | 2020 will exclude the taxpayer from                               |   | disability placards, paying driving citations and   |
|       | the penalty and interest relief                                   | District Offices are accepting appointments and can be contacted at the     | more. To access online services, use the            |
|       | through April 15, 2021.   | numbers." (7/2/20)  | "online services" pull-down menu                    |
|       | Withholding being reported and                                    |   | at mvdonline.com and choose "eservices".            |
|       | associated payments due between                                   | Tax Relief for COVID-19: Extension of Time to File and Pay New              |   |
|       | March 25th, 2020 and July 25th,                                   | Mexico Taxes (includes an overview of the tax relief provided by H.B.       | The U.S. Department of Homeland Security this       |
|       | 2020 may be submitted without                                     | 6) (Rev. July 8)  | week postponed the requirement for Real ID          |
|       | penalty no later than July 25th,                                  |   | credentials to board commercial aircraft or enter   |
|       | 2020. This return filing extension                                | Tax Relief for COVID-19: Extension of Time to File and Pay New              | certain federal facilities until Oct. 1, 2021. That |
|       | does not apply to gross receipts tax,                             | Mexico Taxes 3/25/2020 Revised per IRS Notice 2020-18 and 6/30/20           | means New Mexicans who need a Real ID               |
|       | governmental gross receipts tax,                                  | Revised per HB-6 2020 Special Session (6/30/20)                             | compliant license for federal purposes now          |
|       | compensating tax, leased vehicle                                  | The New Mexico Taxation and Revenue Department (TRD) has                    | have an extra year to obtain one.                   |
|       | gross receipt receipts, leased vehicle                            | announced that New Mexico taxpayers qualify for extended return and         |   |
|       | surcharge (reported using CRS), or                                | payment deadlines due to the Coronavirus Disease 2019 (COVID-19)            | The MVD Call Center will remain operational         |
|       | any other tax program that is not                                 | pandemic (emergency declaration) by the Federal Government and the          | and can be reached at - 1-888-683-4636."            |
|       | listed above. HB-6 allows for                                     | COVID-19 statewide public health emergency declaration (Executive           |   |
|       | taxpayers who have filed their CRS                                | Order 2020-004) by the Governor of New Mexico, Michelle Lujan               | PRIOR Press Release (3/17/20) - TRD district        |
|       | returns timely, including the                                     | Grisham. These extensions affect personal income tax, fiduciary income      | offices open by appointment only                    |
|       | extension above for withholding and                               | tax, corporate income tax, and withholding tax. This bulletin will also     |   |
|       | normal due dates for gross receipts                               | provide an overview of the tax relief provided by HB-6 which was            | Press Release (3/15/20) - MVD offices to            |
|       | tax and compensating tax that have                                | passed during the 2020 special legislative session and signed into law by   | operate by appointment only.                        |
|       | been unable to pay timely to have                                 | Governor Michelle Lujan Grisham on June 29, 2020.                           |   |
|       | until April 25th, 2021 to pay the tax                             |   | NM TRD <u>Bulletin</u> (Rev. 3/25/20)               |
|       | due in full without getting assessed                              | The New Mexico extensions and postponed due dates are as follows:           |   |
|       | late payment penalty or interest.                                 |   | "All TRD district offices are currently open on     |
|       | Please note, failure to file a return                             | • Personal, fiduciary, and corporate income tax returns, return payments,   | an appointment-only basis as part of the State's    |
|       | by the due date will exclude the                                  | and estimated payments, with a filing or payment due date of April 15th     | efforts to limit inperson contact in response to    |
|       | taxpayer from the penalty and                                     | are postponed to July 15th, 2020. TRD will not assess penalty or interest   | the COVID-19 public health emergency.               |
|       | interest relief through April 25,                                 | if such tax due is paid in full no later than July 15th, 2020 due to the    | Appointments at district offices can be made        |
|       | 2021. There is an extension to pay                                | federal postponement. In addition, HB-6 allows for taxpayers who file       | through the following numbers:                      |
|       | property tax that was originally due                              | their return by July 15th, 2020 to have until April 15, 2021 to pay the tax |   |
|       | between April 10, 2020 to May 10,                                 | due in full without getting assessed late payment penalty or interest.      | Santa Fe District: 505-827-0920 Albuquerque         |
|       | 2020 by May 10, 2021 without being assessed penalty and interest. | Please note, failure to file a return by July 15th, 2020 will exclude the   | District: 505-841-6262 Roswell District: 575-       |
|       |   | taxpayer from the penalty and interest relief through April 15, 2021.       | 627-2900 Las Cruces District: 575-528-6140          |
|       | This bill also provides relief for                                | Demonal fiducions and compared income noture notice and                     | Farmington District: 505-599-9701                   |
|       | health care providers, excluding                                  | • Personal, fiduciary, and corporate income returns, return payments, and   | Compliance Bureau: QRU – 505-470-3462               |
|       | hospitals licensed by the   | estimated payments due between April 16th and July 14th, 2020 may be        |   |
|       | Department of Health, with an                                     | submitted without penalty no later than July 15th, 2020. In addition, HB-   |   |
|       | exemption for monies received by                                  | 6 allows for taxpayers who have filed their return by July 15th, 2020 to    |   |

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|       | the federal government through      | have until April 15, 2021 to pay the tax due in full without getting  | ALBUQUERQUE Taxation and Revenue                 |
|       | payments pursuant to the federal    | assessed late payment penalty or interest. Please note, failure to file a   | Department 5301 Central NE P.O. Box 8485         |
|       | Coronavirus Aid, Relief, and        | return by the due date will exclude the taxpayer from the penalty and   | Albuquerque, NM 87198-8485                       |
|       | Economic Security Act of 2020       | interest relief through April 15, 2021.   |  |
|       | (CARES Act).                        |   | SANTA FE Taxation and Revenue                    |
|       | Note, monies from the CARES Act     | • The withholding tax return and payment extension includes   | Department Manuel Lujan Sr. Bldg. 1200 S. St.    |
|       | are only taxable if they are monies | withholding reported and paid using the combined reporting system   | Francis Dr. P.O. Box 5374 Santa Fe, NM           |
|       | received to cover the receipts of   | (CRS). Withholding being reported and associated payments due   | 87502-5374                                       |
|       | services or property sold that are  | between March 25th, 2020 and July 25th, 2020 may be submitted   |  |
|       | normally taxable under the Gross    | without penalty no later than July 25th, 2020. This return filing   | FARMINGTON Taxation and Revenue                  |
|       | Receipts and Compensating Tax       | extension does not apply to gross receipts tax, governmental gross  | Department 3501 E. Main St., Suite N P.O. Box    |
|       | Act.)                               | receipts tax, compensating tax, leased vehicle gross receipt receipts,  | 479 Farmington, NM 87499-0479                    |
|       |                                     | leased vehicle surcharge (reported using CRS), or any other tax program   | LAS CRUCES Taxation and Revenue                  |
|       |                                     | that is not listed above.   | Department 2540 S. El Paseo Bldg. #2 P.O.        |
|       |                                     |   | Box 607 Las Cruces, NM 88004-0607                |
|       |                                     | • In addition, HB-6 allows for taxpayers who have filed their CRS   | DOGWELL TO ACCOUNTS                              |
|       |                                     | returns timely, including the extension above for withholding and   | ROSWELL Taxation and Revenue                     |
|       |                                     | normal due dates for gross receipts tax and compensating tax that have  | Department 400 Pennsylvania Ave., Suite 200      |
|       |                                     | been unable to pay timely to have until April 25th, 2021 to pay the tax<br>due in full without getting assessed late payment penalty or interest. | P.O. Box 1557 Roswell, NM 88202-1557             |
|       |                                     | Please note, failure to file a return by the due date will exclude the  | Call Center: 1-866-285-2996                      |
|       |                                     | taxpayer from the penalty and interest relief through April 25, 2021.   | Can Center. 1-800-285-2990                       |
|       |                                     | taxpayer from the penalty and interest rener through April 23, 2021.  | General Information. FYIs and Bulletins          |
|       |                                     | Additional relief provided by HB-6, not previously addressed in this  | present general information with a minimum of    |
|       |                                     | publication includes an extension to pay property tax that was originally   | technical language. All FYIs and Bulletins may   |
|       |                                     | due between April 10, 2020 to May 10, 2020 by May 10, 2021 without  | be obtained without charge from all local tax    |
|       |                                     | being assessed penalty and interest. For individuals who would like to  | offices, the Tax Information and Policy Office   |
|       |                                     | know more about this please contact your County Officials.  | in Santa Fe and the Department's Internet site.  |
|       |                                     | This bill also provides relief for health care providers, excluding   | ľ  |
|       |                                     | hospitals licensed by the Department of Health, with an exemption for   | This information is as accurate as possible at   |
|       |                                     | monies received by the federal government through payments pursuant   | time of publication. Subsequent legislation, new |
|       |                                     | to the federal Coronavirus Aid, Relief, and Economic Security Act of  | state regulations and case law may affect its    |
|       |                                     | 2020 (CARES Act).   | accuracy. For the latest information please      |
|       |                                     | Note, monies from the CARES Act are only taxable if they are monies   | check the Taxation and Revenue Department's      |
|       |                                     | received to cover the receipts of services or property sold that are  | web site at www.tax.newmexico.gov.               |
|       |                                     | normally taxable under the Gross Receipts and Compensating Tax Act.   |  |
|       |                                     | If you have questions about a specific type of income from the CARES  | This publication provides instructions or        |
|       |                                     | Act please email policy.office@state.nm.us .  | general information to the taxpayer. It does not |
|       |                                     |   | constitute a regulation or ruling as defined     |
|       |                                     | Per Federation of Tax Administrators (4/13/20)  | under Section 7-1-60, New Mexico Statutes        |
|       |                                     | New Mexico extended estimated payments.   | Annotated, 1978. Taxpayers and preparers are     |
|       |                                     | NM TDD Pullatin (Day 2/25/20) and Press Palaces (2/20/20)   | responsible for being aware of New Mexico tax    |
|       |                                     | NM TRD <u>Bulletin</u> (Rev. 3/25/20) and <u>Press Release</u> (3/20/20)  | laws and rules. Consult the Department directly  |
|       |                                     |   |  |

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|       |               | NM TRD <u>Bulletin</u> (Rev. 3/25/20)<br>"Tax Relief for COVID19: Extension of Time to File and Pay New<br>Mexico Taxes (Revised per IRS Notice 2020-18)   | if you have questions or concerns about<br>information provided in this Bulletin." |
|       |               | The New Mexico Taxation and Revenue Department (TRD) has<br>announced that <b>New Mexico taxpayers qualify for extended return</b><br><b>and payment deadlines due to the Coronavirus Disease 2019</b><br>( <b>COVID-19</b> ) <b>pandemic</b> (emergency declaration) by the Federal<br>Government and the COVID-19 statewide public health emergency<br>declaration (Executive Order 2020-004) by the Governor of New<br>Mexico Michelle Lujan Grisham. These extensions affect personal<br>income tax, fiduciary income tax, corporate income tax, and<br>withholding tax. |  |
|       |               | On March 20th, 2020, Secretary Stephanie Schardin Clarke <b>authorized extensions for payment of personal, fiduciary, and corporate income tax, as well as withholding tax</b> , with her authority under Section 7-1-13 NMSA 1978. On March 21st, the Internal Revenue Service (IRS) issued a press release (IR-2020-58) and guidance (Notice 2020-18) automatically postponing the federal filing due dates for personal, fiduciary, and corporate income tax. For more information on IRS extensions click here.  |  |
|       |               | The New Mexico extensions and postponed due dates are as follows:<br>• Personal, fiduciary, and corporate income tax returns, return<br>payments, and estimated payments, with a filing or payment due<br>date of April 15th are postponed to July 15th, 2020. TRD will not<br>assess penalty or interest if such tax due is paid in full no later than<br>July 15th, 2020 due to the federal postponement.  |  |
|       |               | • Personal, fiduciary, and corporate income estimated payments due<br>between April 16th and July 14th, 2020 may be submitted without<br>penalty no later than July 15th, 2020. However, interest will be due<br>on payments made after their original due date because TRD and the<br>Secretary have no authority under Section 7-1-13 NMSA 1978 to waive<br>interest otherwise due.  |  |
|       |               | • The withholding tax payment extension includes withholding reported<br>and paid using the combined reporting system (CRS). Withholding<br>being reported and associated payments due between March 25th,<br>2020 and July 25th, 2020 may be submitted without penalty no later<br>than July 25th, 2020. However, interest will be due on payments  |  |

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|       |               | made after March 25th, 2020 because TRD and the Secretary have no authority under Section 7-1-13 NMSA 1978 to waive interest otherwise due.   |                   |
|       |               | The extensions do not apply to gross receipts tax, governmental<br>gross receipts tax, compensating tax, leased vehicle gross receipt<br>receipts, leased vehicle surcharge (reported using CRS), or any<br>other tax program that is not listed above.   |                   |
|       |               | Affected taxpayers do not have to call or write in to TRD. Currently,<br>TRD is working on making system changes to reflect these extensions. If<br>you receive a letter in the mail regarding these taxes for the periods<br>listed above, please feel free to write to TRD or disregard the letter.   |                   |
|       |               | Please note, if you are able and would like to pay and file your New Mexico returns you can file and pay free of charge through TRD's Taxpayer Access Point (TAP). If you have filed a return and you are due a refund, the Department is processing those returns and refunds. You can check your refund status through TAP. TAP is available here: https://tap.state.nm.us/Tap/_/               |                   |
|       |               | In addition, all relief workers affiliated with a recognized government or<br>philanthropic organization assisting in the relief activities New Mexico<br>may be entitled to additional relief per Section 7-1-83 NMSA 1978.<br>Visit the Department's web site at http://www.tax.newmexico.gov for<br>forms and instructions.<br>"   |                   |
|       |               | <b><u>Press Release</u></b> on filing and payment extension (3/20/20)   |                   |
|       |               | New Mexico extends income and payroll tax deadlines   |                   |
|       |               | Gov. Michelle Lujan Grisham and Taxation and Revenue Department<br>Secretary Stephanie Schardin Clarke announced Friday that New<br>Mexicans will have an extra 90 days to file and pay their 2019<br>personal income taxes in recognition of the economic hardships many<br>are facing as a result of the COVID-19 pandemic. Taxpayers will have<br>until July 15 to file and pay any taxes due. |                   |
|       |               | The deadline for <b>2019 corporate income taxes also will be extended</b><br><b>until July 15. In addition, the state is extending deadlines for</b><br><b>employers to remit withholding taxes</b> . Taken together, these actions<br>comprise hundreds of millions of dollars of immediate fiscal support to<br>New Mexico's economy.   |                   |

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

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|           |   | Taxpayers are encouraged to file electronically or through the TAP  |  |
|           |   | system, if possible, to expedite their returns. Paper returns are still being   |  |
|           |   | accepted but will take longer to process."  |  |
|           |   |   |  |
| New York  | Frequently Asked Questions about                                | NYS DTF FAQ – Frequently Asked Questions about Filing   | As part of NYSSCPA's ongoing efforts to  |
| (and NYC) | Filing Requirements, Residency,                                 | Requirements, Residency, and Telecommuting for New York State   | support the needs of our members, they issued a  |
|           | and Telecommuting for New York                                  | Personal Income Tax (10/19/20)  | letter to the New York State Department of   |
|           | State Personal Income Tax                                       |   | Taxation and Finance (NYSDTF) seeking  |
|           | (10/19/20)  |   | clarification on the N-20-8 notice regarding the   |
|           | NV aposted SD 9922  | "My primary office is inside New York State, but I am telecommuting   | payments of estimated taxes. $(6/12/20)$   |
|           | NY enacted <u>SB 8832</u><br>allows tax preparers to file their | from outside of the state due to the COVID-19 pandemic. Do I owe  | " Notice N 20.8 which changes the 2020   |
|           | client's NYS tax returns with an                                | <i>New York taxes on the income I earn while telecommuting?</i><br>If you are a nonresident whose primary office is in New York State, your             | "Notice N-20-8 which changes the 2020<br>estimated tax installment dates states that               |
|           | electronic signature. Taxpayers and                             | days telecommuting during the pandemic are considered days worked in  | "penalties with respect to the underpayment of   |
|           | practitioners can permanently                                   | the state unless your employer has established a bona fide employer   | estimated tax for individuals and fiduciaries  |
|           | submit to NY state tax authorization                            | office at your telecommuting location.  | will be calculated based on these revised dates"   |
|           | forms with an electronic signature                              | There are a <u>number of factors</u> that determine whether your employer has   | of June 15th for the first installment and July  |
|           | instead of the traditional wet                                  | established a bona fide employer office at your telecommuting location.   | 15th for the second.   |
|           | signature. (8/24/20)  | In general, unless your employer specifically acted to establish a bona   |  |
|           |   | fide employer office at your telecommuting location, you will continue  | For clarification, does this mean that taxpayers   |
|           | Tax Department response to novel                                | to owe New York State income tax on income earned while   | who have underpaid the first quarter will be   |
|           | coronavirus (COVID-19)  | telecommuting." (10/19/20)  | penalized as of June 15th, rather than July 15th   |
|           |   |   | as per N-20-2? If that is the case, we would   |
|           | NYS DOTF – <u>N-20-8</u>  |   | appreciate specific guidance on this matter  |
|           | Announcement Regarding June                                     | NYS DTF - Technical Memorandum TSB-M-20(1)C, (2)I Corporation   | (including with respect to abatement of  |
|           | Estimated Tax Payments (6/11/20)                                | Tax Income Tax on E-File Authorizations (TR-579 forms) for Taxpayers  | penalties) since it is a change in treatment of  |
|           |   | Using a Paid Preparer for Electronically Filed Tax Returns (10/6/20)  | guidance that was used to provide advice and   |
|           | NYS DOTF <u>N-20-7</u> Notice on                                |   | instruction to our clients.  |
|           | Changes on 2019 NYS Personal                                    | This memorandum provides guidance regarding the <b>use of an electronic</b>   |  |
|           | Income Tax Return (6/10/20)                                     | signature on tax documents collected by tax preparers under Tax   | A second issue is the treatment of extension   |
|           | NYS DOTF Notice N-20-6-   | Law §171-aa. <b>Taxpayer Signature Required on Electronic Return</b><br><b>Authorizations</b> Taxpayers using a tax return preparer or other electronic | payments that, if resulting in an overpayment,<br>will be applied to 2020 estimated tax. Will that |
|           | Extension for the Abatement of                                  | return originator (ERO) to electronically file their return are required to   | overpayment applied to the now first quarter of  |
|           | Penalties and Interest for Sales and                            | sign and date the applicable e-file authorization (Form TR-579) in order  | June 15th be considered as paid timely or will   |
|           | Use Tax due to the Novel  | to authorize electronic filing. This authorization occurs after reviewing   | it be subject to an underpayment penalty since   |
|           | <u>Coronavirus, COVID-19</u> (Updated                           | their return and ensuring the return information on the TR-579 matches  | the due date for the first quarter is one month  |
|           | May 21, 2020)   | the information on the return. <b>The taxpayer must return the</b>  | earlier?   |
|           | ······································                          | completed TR-579 to the ERO and may do so by electronic means   |  |
|           | <u>N-20-5</u> , Temporary Authorization to                      | (for example, by fax or email). EROs must retain the signed TR-579s   | The third issue is the method of calculating the   |
|           | Use Digital Signatures on Certain                               | for a period of three years. EROs do not send TR-579s to the Tax  | underpayment on the annualized income  |
|           | Documents Due to the Novel                                      | Department unless the Tax Department requests them to do so. New  | method. Will the June 15th first installment still   |
|           | Coronavirus, COVID-19, Extended                                 | Option for Taxpayers to Use Electronic Signature to Sign TR-579s  | be calculated using the first 3 months and the   |
|           | to 7/15. (5/20/20)  | Effective immediately, electronic signatures may be used by   | second installment using 5 months? Or can we   |
|           |   | taxpayers on all TR-579s. If the software provides electronic signature   | use 5 and 6 months respectively? The issue here  |

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|       | NYS Notice N-20-3 - Temporary          | capability and the other requirements set forth below are also met, a TR-    | is that if taxpayers are required to use 3         |
|       | Authorization to Use Digital           | 579 that is electronically signed by the taxpayer is acceptable. If          | months, it is likely that the annualized method    |
|       | Signatures on Certain Documents        | taxpayers use an electronic signature, the software and the ERO must be      | will be a distorted method since Pause began       |
|       | Due to the Novel Coronavirus,          | able to verify the taxpayer's identity. Electronic signatures appear in      | only at the end of the period.                     |
|       | COVID-19 (4/28/20)                     | many forms and may be created by many different technologies. The            |  |
|       |  | Tax Department does not require that any specific technology be              | A fourth issue is related to payments that have    |
|       | Executive Order 202.32 (5/21/20)       | used. Examples of acceptable electronic signature technologies               | been scheduled for automatic withdrawals.          |
|       |  | include: • A handwritten signature input onto an electronic                  | Prior to N-208, the first quarter installment      |
|       | Executive Order Number 202.31 on       | signature pad. • A handwritten signature, mark or command input              | payment was scheduled for July 15th and the        |
|       | extending digital signatures for       | on a display screen by means of a stylus device. • A digitized image         | second quarter June 15th. Will those dates now     |
|       | duration of the pandemic – was         | of a handwritten signature that is attached to an electronic record. •       | be reversed in the payment system resulting in a   |
|       | previously until $5/9$ and then $6/7$  | A typed name (for example, typed at the end of an electronic record          | different amount than expected being               |
|       | and now through the pandemic           | or typed into a signature block on a website form by a signer). • A          | withdrawn from a taxpayer's bank account?          |
|       | (5/14/20)                              | digital signature. • A mark captured as a scalable graphic.                  | This could create serious issues. How is DTF       |
|       | × ,                                    |  | addressing this?" (6/12/20)                        |
|       | Governor Executive Order 202.15        | The software must record the following data: • Digital image of the          | - ` ` ` `  |
|       | on accept electronic signature         | signed form. • Date and time of the signature. • Taxpayer's computer IP      | New York Senate bill <u>S.8386</u> , introduced on |
|       | (4/9/20)                               | address (Remote transaction only). • Taxpayer's login identification -       | May 21, 2020 and summary - Authorizes              |
|       |  | user name (Remote transaction only). • Identity verification: Taxpayer's     | businesses to designate work performed             |
|       | NY State Department of Taxation        | knowledge-based authentication passed results and for in-person              | remotely due to the outbreak of COVID-19 to        |
|       | and Finance N-20-2 – March 2020        | transactions, confirmation that government picture identification has        | have been performed at its normal work             |
|       | (3/30/20)                              | been verified. • Method used to sign the record (for example, typed          | location for state and local tax purposes for the  |
|       |  | name); or a system log; or other audit trail that reflects the completion of | duration of the state disaster emergency           |
|       | NYSDTF Covid-19 response               | the electronic signature process by the signer. Note: The ERO must           | declared pursuant to executive order 202.          |
|       | website 3/30/20                        | provide this information to the Tax Department upon request. Identity        |  |
|       |  | Verification Requirements The electronic signing process must be             | From EY Payroll alert (5/28/20)                    |
|       | NYSDTF Bulletin 3/29/20                | associated with a person. Accordingly, ensuring the validity of any          | "New York Senate bill would allow                  |
|       |  | electronically signed record begins with identification and authentication   | businesses to treat income earned working          |
|       | NYSDTF Website 3/30/20                 | of the taxpayer. The electronic signature process must be able to            | from home, outside New York due to                 |
|       |  | generate evidence of the person the electronic form of signature belongs     | COVID-19, as exempt from NY income tax             |
|       | Executive Order No. 202.12             | to, as well as generate evidence that the identified person is actually      | and withholding                                    |
|       | (3/28/20)                              | associated with the electronic record. If there is more than one taxpayer    | New York Senate bill <u>S.8386</u> , introduced on |
|       |  | for the electronic record, the electronic signature process must be          | May 21, 2020, would provide relief to              |
|       | Governor Press Release on abate        | designed to separately identify and authenticate each taxpayer. The          | businesses whose employees are working             |
|       | interest for 60 days for sales and use | identity verification requirements must be in accordance with National       | from home outside of New York State due to         |
|       | taxes (3/20/20)                        | Institute of Standards and Technology, Special Publication 800-63,           | COVID-19 by confirming that such telework          |
|       |  | Digital Identity Guidelines, Level 2 assurance level and knowledge-          | is due to the necessity of the employer and        |
|       | NY Dept of Revenue and Taxation        | based authentication or higher assurance level. Electronic Signature via     | not the convenience of the employee and is         |
|       | website (3/20/20)                      | In-Person Transaction An in-person transaction for electronic signature      | exempt from New York income tax and                |
|       |  | is one in which the taxpayer is electronically signing the form and the      | income tax withholding.                            |
|       | Notice 2020-01 on abatement of         | ERO is physically present with the taxpayer at the time of signing. The      | The bill would apply only for the period that      |
|       | penalties and interest for sales and   | ERO must validate the taxpayer's identity for in-person transactions         | employers mandated employees work from             |
|       | use tax due 3/20 and paid within 60    | unless there is a multi-year business relationship between the taxpayer      | home pursuant to the emergency declaration         |
|       | days of due date (3/20)                | and the ERO. A multi-year business relationship is one in which the          | in New York Executive Order 202. Should the        |
|       |  |  |  |

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|       |   | ERO has originated tax returns for the taxpayer for a prior tax year and     | bill become law, it would be effective             |
| l     | FEMA website on NY disaster               | has identified the taxpayer using the identity verification process          | immediately but would apply only to the            |
| l     | declaration                               | described below. For in-person transactions, the ERO must inspect a          | time covered by the executive order, which         |
| l     | (3/20/20)                                 | valid government picture identification; compare picture to presenter;       | is currently March 7, 2020 through                 |
| l     |   | and record the name, social security number, address, and date of birth.     | September 7, 2020.                                 |
| l     | Governor <u>Executive Order</u> (3/20/20) | Examples of government picture identification (ID) include: a driver's       | Under New York's convenience-of-the-               |
| l     |   | license, employer ID, school ID, state ID, military ID, national ID, voter   | employer rule, the employer is required to         |
| l     | NYS Department of Taxation and            | ID, visa, or passport.   | withhold New York state income tax from all        |
| l     | Finance Coronavirus Response              |  | wages paid to the employee if $(1)$ the            |
| l     | Website (3/16/20)                         | Verify that the name, social security number, address, date of birth, and    | employee spent at least one day in the year in     |
| l     |   | other personal information on the record are consistent with the             | New York and (2) the reason the employee is        |
| l     | New York City: Additional                 | information provided through record checks with the applicable agency        | working from home outside of the state is for      |
| l     | Business Tax Filing Extensions and        | or institution or through credit bureaus or similar databases. For in        | the employee's own convenience. If the             |
| l     | the COVID-19 Outbreak (5/22/20)           | person transactions, the identity verification through a records             | reason the employee is working from home is        |
| l     |   | check is optional. Electronic Signature Via Remote Transaction A             | for the convenience of the employer, work          |
| ł     | NYC DOF FINANCE                           | remote transaction for electronic signature is one in which the taxpayer     | from home is excluded from the nonresident         |
| l     | MEMORANDUM 20-2 (3/19/20)                 | is electronically signing the form and the ERO is not physically present     | income tax withholding requirement. (TSB-M-        |
| l     |   | with the taxpayer. For remote transactions, the ERO must record the          | 06(5) I.)  |
| l     | (July 15 – extended filing and            | name, social security number, address, and date of birth of the              | Thus far, the New York Department of Tax           |
| l     | payment until July 15, 2020, for          | taxpayer. Verify that the name, social security number, address, date of     | and Finance has not issued guidance pursuant       |
| l     | New York State personal income            | birth, and other personal information on record are consistent with the      | to COVID-19 and the so-called "convenience-        |
| l     | tax and corporation tax returns and       | information provided through record checks with the applicable agency        | of-the-employer rule," leaving businesses          |
| l     | fiduciaries (estates and trusts)          | or institution or through credit bureaus or similar databases. Note: An      | with uncertainty as to how the Department          |
| l     | originally due on April 15, 2020.         | electronic signature via remote transaction does not include a               | would rule on the matter should employers          |
| l     | Waives interest and penalties.            | taxpayer's handwritten signature on the TR-579 sent to the ERO by            | reach the conclusion that income employees         |
| l     | Taxpayers can defer all related tax       | electronic or other means of delivery. Identity Verification The             | earn working from home outside of New              |
| l     | payments (including installments of       | software used for the electronic signature process may use credit records,   | York during the COVID-19 emergency is              |
| l     | estimated taxes for the 2020 tax          | also known as credit reports, to verify the taxpayer's identity. Identity    | exempt from New York income tax and                |
| l     | year, due on April 15, 2020, to July      | verification may consist of a record check with a credit reporting agency.   | income tax withholding.                            |
| l     | 15, 2020, without penalties and           | A credit reporting agency uses information from the taxpayer's credit        | The New York Department of Tax and                 |
| l     | interest, regardless of the amount        | report to generate knowledge-based authentication questions. This action     | Finance has received numerous requests to          |
| l     | owed. If you are unable to file your      | may create an entry on the credit report called a soft inquiry. The          | issue guidance similar to that contained in S.     |
| l     | 2019 return by July 15, 2020, you         | software used for the electronic signature process should include an         | 8386. For instance, on April 10, 2020, the         |
| l     | can request an automatic extension        | advisory to taxpayers stating the use of third party data for identity       | New York Bar Association issued a letter           |
| l     | to file your return. The personal and     | verification; how third party data is used for identity verification; if a   | of <u>recommendation</u> urging COVID-19 relief    |
| ł     | corporate return will be due on           | soft inquiry will be generated and the effect, if any, on the credit report, | through the convenience-of-the-employer            |
| ł     | October 15, 2020 (and the fiduciary       | credit scores, and reporting to lenders; and how the inquiry may appear      | rule." (5/28/20)                                   |
| ł     | income tax return will be due             | on the credit report. The software should also include an advisory to        |  |
| ł     | September 30, if the extension            | taxpayers stating the Tax Department will not be given view of or access     | NY - <u>S.B. 8386</u> , referred to the Budget and |
| ł     | request is filed by July 15, 2020,        | to a taxpayer's credit report, nor will the credit reporting company or any  | Revenue Committee on May 21, would provide         |
| l     | and you properly estimate and pay         | other identity verification third party have access to the taxpayer's tax    | that for the duration of the state disaster        |
| l     | your 2019 tax liability with your         | information. The process of identity verification through the use of a       | emergency under Executive Order 202, a             |
| ł     | extension request. No extension is        | record check with a credit reporting company or other identity               | business which has required some or all of its     |
| l     | provided in this notice for the           | verification third party for purposes of electronically signing does         | employees to work remotely as a result of          |

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|       | payment or deposit of any other               | not require additional consents from the taxpayer beyond those   | COVID-19, may designate the remote work as      |
|       | type of state tax, or for the filing of       | obtained for preparing and filing their taxes, nor does it violate any   | having been performed at the location the wor   |
|       | any state information return.                 | of the secrecy provisions of the Tax Law. Identity Verification Failure  | was performed prior to the declaration of the   |
|       | Remittance of income tax withheld             | When an ERO uses tax preparation software to interact with the taxpayer  | emergency for all state and local tax purposes. |
|       | by employers required to be made              | for purposes of obtaining an electronic signature on a TR-579, the   | including but not limited to, apportionment.    |
|       | using Form NYS-1, Return of Tax               | software will enable the identity verification using knowledge-based   | (6/2/20)  |
|       | Withheld, must be made on time.               | authentication questions. If the taxpayer fails the knowledge-based  |   |
|       | For the period from the date (April           | authentication questions after three attempts, then the ERO must   | S.B. 8394, referred to the Budget and Revenue   |
|       | 7, 2020) of this Executive Order              | obtain a handwritten signature on the TR-579. Electronic Records   | Committee on May 21, would exempt certain       |
|       | through May 9, 2020 (then extended            | Electronic signatures must be linked to their respective electronic  | personal protective clothing and equipment      |
|       | to $6/7/20$ and then <u>until 7/15</u> ), the | records to ensure that the signatures cannot be excised, copied, or  | from sales and use tax. $(6/2/20)$              |
|       | Department of Taxation and                    | otherwise transferred to falsify an electronic record. After the electronic  | (0, <u>2</u> , <u>2</u> 0)                      |
|       | Finance is authorized to accept               | record has been signed, it must be tamper-proof. Therefore,  | S.B. 8138, passed by the Assembly and           |
|       | digital signatures in lieu of                 | techniques must be employed that lock a document and prevent it  | returned to the Senate on May 28, would ame     |
|       | handwritten signatures on                     | from being modified. Storage systems must have secure access   | the New York Real Property Tax Law to crea      |
|       | documents related to the                      | control to ensure that the electronic records cannot be modified.  | a new Article 9-A addressing special            |
|       | determination or collection of tax            | Additionally, storage systems must also contain a retrieval system   | deferments and installment payments during      |
|       | liability. Tax is temporarily                 | that includes an indexing system, and the ability to reproduce legible   | COVID-19 State of Emergency. (6/2/20)           |
|       | authorized to accept digital                  | and readable hardcopies of electronically stored records. ERO  |   |
|       | signatures in place of handwritten            | Signature Where an ERO signature is required on a TR-579, an ERO   | S.B. 8411, passed by the Assembly and           |
|       | signatures on documents related to            | may sign by means of a rubber stamp, mechanical device, or   | returned to the Senate on May 27, provides, f   |
|       |   |  | New York City corporation, unincorporated       |
|       | the determination or collection of            | <b>computer software program</b> (in accordance with TSB-M05(1)C, (1)I, (1)S, (1)M, Alwarding M, dashed Singing for The Defense Program) | business, and bank tax purposes, decoupling     |
|       | tax liability. Through the end of the         | (1)S, (1)M, Alternative Methods of Signing for Tax Return Preparers).  | from the CARES Act's taxpayer-favorable         |
|       | disaster emergency. Tax will allow            | The signed form must include either a facsimile of the ERO's   | modifications to: (1) IRC § 163(j) business     |
|       | taxpayers and their representative(s)         | signature or the ERO's printed name. The ERO is personally   | interest limitations (rather than the enacted   |
|       | holding a valid power of attorney             | responsible for affixing the signature to the applicable TR-579. The   | budget bill's decoupling from only the CARI     |
|       | (POA) to digitally sign documents             | signed form must be retained for three years from the return due   | Act's increased limitation threshold from 30    |
|       | such as: waivers of statutes of               | date or the NYS received date, whichever is later. EROs do not send  | percent to 50 percent provided by IRC §         |
|       | limitations on assessment or                  | TR-579s to the Tax Department unless the Tax Department requests they  | 163(j)(10)(A)(i)); (2) IRC § 172 net operatin   |
|       | collection, waivers of statutory              | do so. (10/6/20)   | loss deduction; and (3) IRC § 461(1) excess     |
|       | notices of deficiency and consents            |  | business loss deduction for individuals and     |
|       | to assessment, consents to audit              | NY enacted <u>SB 8832</u> – signed by the Governor 8/24/20 – <u>permanent</u>  | flow-through entities. $(6/2/20)$               |
|       | changes and BCMS conferee orders,             | legislation allows tax preparers to file their client's NYS tax returns with   |   |
|       | statements of proposed audit                  | an electronic signature. (8/24/20)   | NEW YORK STATE BAR ASSOCIATION                  |
|       | changes, closing and other                    |  | TRUSTS AND ESTATES LAW SECTION                  |
|       | agreements between Tax and                    | Taxpayers and practitioners can permanently submit to NY state tax   | <b>REPORT OF THE TAXATION COMMITT</b>           |
|       | taxpayers, petitions for advisory             | authorization forms with an electronic signature instead of the traditional  | <b>REQUEST FOR FURTHER NEW YORK</b>             |
|       | petitions and BCMS conferences,               | wet signature. New York and Hawaii were the only states in the nation  | TAX POSTPONEMENT RELIEF THROUG                  |
|       | other requests for taxpayer relief,           | that prohibited this.  | JULY 15, 2020 (5/7/20)                          |
|       | and audit method elections. Tax               | •  |   |
|       | cannot accept a digitally signed              | Learn about the history of the NYSSCPA's role in passing the e-  | From <u>Article</u> in Law 360 (4/16/20)        |
|       | POA. When submitting a digital                | signature bill on behalf of our members.   |   |
|       | signature to Tax, to eliminate                | As guidance becomes available, we will post on the <u>nysscpa.org/covid19</u>  | "NY Bill Seeks To Block Tax Credits To Cos      |
|       | mailing documents to the extent               | page.  | Getting Bailouts                                |

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|       | possible, taxpayers, POAs, and Tax  |  | New York would prohibit companies receiving  |
|       | employees can use all existing and  | "IF A TAX DOCUMENT IS AUTHORIZED BY THE  | federal corporate bailout money from claiming  |
|       | previously allowable means of   | COMMISSIONER TO BE FILED ELECTRONICALLY, THEN ANY  | New York tax credits for three years after they  |
|       | receiving and transmitting  | ASSOCIATED E-FILE AUTHORIZATION PRESCRIBED BY THE  | buy back their own shares, under a bill recently   |
|       | documents, such as via fax or   | COMMISSIONER MAY BE SIGNED USING AN ELECTRONIC   | introduced in the state Assembly.  |
|       | established secured messaging   | SIGNATURE COMPLIANT WITH ANY INSTRUCTIONS  |  |
|       | systems. The choice to transmit   | PRESCRIBED BY THE COMMISSIONER. (C) AN E-FILE  | NYSCPA update on electronic signature  |
|       | documents to Tax electronically is  | AUTHORIZATION SIGNED ELECTRONICALLY IN THE   | (4/10/20)  |
|       | solely that of the taxpayer. If the                                       | MANNER SET FORTH IN SUBSECTION (B) OF THIS SECTION   |  |
|       | taxpayer is not able to fax the   | SHALL HAVE THE SAME FORCE AND EFFECT AS A  | New York Governor Andrew Cuomo issued an   |
|       | executed document or to provide it  | HANDWRITTEN SIGNATURE AND MAY BE PROVIDED TO A   | executive order that, among other things,  |
|       | through secure messaging, <u>the</u>                                      | TAX PREPARER BY ELECTRONIC MEANS."   | temporarily authorizes the state tax department  |
|       | taxpayer may use email with   |  | to accept digital signatures on certain  |
|       | attachments to transmit the   | "Under the current law, individual filers are able to use an electronic  | documents. The order, located under the third  |
|       | document to Tax. The document<br>must be in one of the file types         | signature to file their own NYS tax returns. For federal tax returns, tax<br>preparers are able to use an electronic signature to file a federal tax | from last bullet point, reads as follows:  |
|       | specified in section 1 above, that is,                                    | return to the IRS on behalf of their clients." (8/24/20)   |  |
|       | tiff, jpg, jpeg, PDF, Microsoft   | return to the IKS on behan of their chemis. (8/24/20)  | "For the period from the date of this Executive  |
|       | Office suite, or Zip. Individuals   | S.B. 8819, the Welcome Heroes Tax Relief Act of 2020, referred to the  | Order through May 9, 2020, the Department of   |
|       | and fiduciaries should consider the                                       | Rules Committee on July 20, would provide that an out-of-state business  | Taxation and Finance is authorized to accept   |
|       | estimated tax payment due on June   | that conducts operations in New York for the purpose of performing   | digital signatures in lieu of handwritten  |
|       | 15, 2020, as the 1st installment  | COVID-19 emergency related work or services during the COVID-19  | signatures on documents related to the   |
|       | payment towards the 2020 tax year.  | period (as defined therein) will not be considered to have established a   | determination or collection of tax liability. The  |
|       | Individuals and fiduciaries should  | level of presence that would require it to register, file and/or remit state   | Commissioner of Taxation and Finance shall   |
|       | consider the estimated tax payment  | or local taxes or that would require it or its out-of-state employees to be  | determine which documents this directive shall   |
|       | due on July 15, 2020, as the 2nd  | subject to any state licensing or registration requirements. However, out-   | apply to and shall further define the  |
|       | installment payment of the 2020   | of-state businesses and out-of-state employees will be required to pay   | requirements for accepted digital signatures."   |
|       | tax year. Penalties with respect to                                       | transaction taxes and fees including, but not limited to, fuel taxes or  |  |
|       | the underpayment of estimated tax   | sales and compensating use taxes on materials or services subject to   | The Society, for many years, has advocated for   |
|       | for individuals and fiduciaries will                                      | sales and compensating use taxes, hotel taxes, car rental taxes or fees  | preparers to be able to use electronic signatures  |
|       | be calculated based on these  | that the out-of-state affiliated business or out-of-state employee   | on behalf of their clients as they can do on the   |
|       | revised dates. Any amendments   | purchases for use or consumption in New York during the COVID-19   | federal level, having made this issue one of its   |
|       | made to the IRC after March 1,  | period, unless these taxes are otherwise exempted during the COVID-19  | major <u>legislative priorities</u> . The global pandemic made this issue much more important    |
|       | 2020, will not apply to New York  | period. (8/2/20)   |  |
|       | State or New York City personal   |  | given the number of people homebound, and so<br>the Society pressed its argument even further in |
|       | income tax.2 Therefore, any   | Sales Tax Exemption for Facemasks: New York <u>S.B. 8732</u> , referred to   | a recent letter to the governor's office.  |
|       | retroactive changes made to the   | the Rules Committee on July 13, would provide for a sales and use tax  | a recent reder to the governor source.   |
|       | IRC after March 1, 2020, should   | exemption for cloth face coverings used to prevent the spread of the   | The Society has already reached out to Albany  |
|       | not be taken into account when  | coronavirus, COVID-19. The bill is identical to <u>A.B. 10570</u> . (8/2/20)   | for further clarification and guidance. We will  |
|       | filing your 2019 New York State   | NVC DOTE N 20.9 American and Described Law Estimated   | update this story as new information becomes   |
|       | personal income tax return. For   | NYS DOTF – <u>N-20-8</u> Announcement Regarding June Estimated Tax   | available." (4/10/20)  |
|       | example, the federal CARES Act3   | Payments (6/11/20)   |  |
|       | <u>made retroactive changes to the</u><br>IRC on March 27, 2020. Although | "Announcement Regarding June Estimated Tax Payments  | NYSSCPA update to members (4/13/20)  |
| L     | INC OII MIAICH 21, 2020. AIHIOUgh   | Announcement Regarding June Estimated Tax Payments   | <b>i</b> , , ,   |

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|       | these changes may impact your                                  | Pursuant to Governor Cuomo's Executive Order # 202.12, the Tax  | "As many of you know, a top legislative  |
|       | 2019 federal income tax return,                                | Department extended the April 15, 2020, due date to July 15, 2020, for  | priority for the NYSSCPA has long been the                                       |
|       | they should not be reflected on                                | New York State personal income tax and corporation tax returns  | expanded use of electronic signatures on New                                     |
|       | your 2019 New York State                                       | originally due on April 15, 2020, and for all related tax payments,   | York State tax returns. The requirement of a                                     |
|       | personal income tax return. NY                                 | including estimated tax payments, that were due on April 15, 2020.  | "wet signature" is a pain point for our members                                  |
|       | enacted $\underline{SB 8832}$ – signed by the                  | See N-20-2, Announcement Regarding Relief from Certain Filing and   | and their clients due to federal authorization                                   |
|       | Governor 8/24/20 -   | Payment Deadlines due to the Novel Coronavirus, COVID-19. The due   | forms accepting e-signatures while NY State                                      |
|       | allows tax preparers to file their                             | date for estimated tax payments due on June 15, 2020, for personal  | tax forms require a physical signature for both                                  |
|       | client's NYS tax returns with an                               | income, fiduciary, and corporate taxpayers remains in place.  | individuals and business returns.  |
|       | electronic signature and                                       | Accordingly, for purposes of 2020 estimated tax payments:   | Recently, the Society received an <b>Executive</b>                               |
|       | permanently submit to NY state tax authorization forms with an | • Individuals and fiduciaries should consider the estimated tax payment due on June 15, 2020, as the 1st installment payment towards the 2020 | Order signed by Governor Cuomo   |
|       | electronic signature instead of the                            |   | authorizing the New York State Department<br>of Taxation and Finance (NYSDTF) to |
|       | traditional wet signature. Effective                           | tax year.<br>• Individuals and fiduciaries should consider the estimated tax payment  | accept electronic signatures for New York  |
|       | immediately, <u>electronic signatures</u>                      | due on July 15, 2020, as the 2nd installment payment of the 2020 tax  | State Tax Returns through May 9, 2020.   |
|       | may be used by taxpayers on all e-                             | year. Penalties with respect to the underpayment of estimated tax for   | Excerpt of Section 29-a of Article 2-B of the                                    |
|       | file authorizations, TR-579s. If you                           | individuals and fiduciaries will be calculated based on these revised   | Executive Law  |
|       | are a nonresident whose primary                                | dates." (6/11/20)   | For the period from the date (April 7, 2020)                                     |
|       | office is in New York State, your                              |   | of this Executive Order through May 9, 2020,                                     |
|       | days telecommuting during the                                  | NYS DOTF N-20-7 Notice on Changes on 2019 NYS Personal Income   | the Department of Taxation and Finance is  |
|       | pandemic are considered days                                   | Tax Return $(6/10/20)$  | authorized to accept digital signatures in lieu                                  |
|       | worked in the state unless your                                |   | of handwritten signatures on documents   |
|       | employer has established a bona                                | "Impact of Changes to the Internal Revenue Code (IRC) on the 2019   | related to the determination or collection of                                    |
|       | fide employer office at your                                   | New York State Personal Income Tax Returns  | tax liability. The Commissioner of Taxation                                      |
|       | telecommuting location.  |   | and Finance shall determine which documents                                      |
|       | There are a number of factors that                             | General   | this directive shall apply to and shall further                                  |
|       | determine whether your employer                                | Due to changes in the Tax Law as part of the 2020-2021 New York   | define the requirements for accepted digital                                     |
|       | has established a bona fide                                    | State budget1, any amendments made to the IRC after March 1, 2020,  | signatures.  |
|       | employer office at your  | will not apply to New York State or New York City personal income   | What this means for you  |
|       | telecommuting location. In general,                            | tax.2 Therefore, any retroactive changes made to the IRC after March  | This temporary suspension of "wet signatures"                                    |
|       | unless your employer specifically                              | 1, 2020, should not be taken into account when filing your 2019 New   | allows for quicker and easier submission of                                      |
|       | acted to establish a bona fide<br>employer office at your      | York State personal income tax return. For example, the federal   | New York State tax returns and ensures the                                       |
|       | telecommuting location, you will                               | CARES Act3 made retroactive changes to the IRC on March 27, 2020.<br>Although these changes may impact your 2019 federal income tax           | safety of our members and their clients since no                                 |
|       | continue to owe New York State                                 | return, they should not be reflected on your 2019 New York State  | direct contact in pursuit of a signature is required.                            |
|       | income tax on income earned while                              | personal income tax return. For information on these and other federal  | NYSSCPA Action   |
|       | telecommuting.)  | changes to the IRC, visit the Internal Revenue Service (IRS) website at   | We have made a request to NYSDTF for   |
|       | terecommuting.)  | www.irs.gov.  | clarification on the significance of a May 9,                                    |
|       | (NYC – April 25 - waive penalties                              |   | 2020 due date and will disseminate additional                                    |
|       | for late filing, late payment, and                             | Filing your 2019 New York State personal income tax return  | guidance as soon as it becomes available.  |
|       | underpayment penalties for business                            | Individuals, Partnerships, Estates, and Trusts  | Please do check <u>nysscpa.org/covid19</u> for                                   |
|       | and excise taxes due between                                   | • If you file your 2019 return using software, software developers that   | ongoing updates." (4/13/20)  |
|       | 3/16/20 and 4/25/20 - can request                              | produce e-file approved commercial software for New York State  |  |
|       | waiver of penalties on late filed                              | personal income tax have been advised not to update the 2019 federal  |  |

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|       | extension or return or separate   | income tax computation for New York State income tax purposes to         | NYSSCPA Actions:                                |
|       | request. Interest is not waived - | account for any changes made to the IRC after March 1, 2020.             | Request for Extension of Time to File UBT       |
|       | from the original due date.)      | Therefore, the software should correctly compute the federal amounts     | Returns for Individual and Single-Member        |
|       |                                   | to be used on your New York State personal income tax return.            | LLCs and for Business Corporation Tax           |
|       |                                   | •If you file your 2019 return without software, you must compute any     | Returns   |
|       |                                   | federal amounts using the federal forms the IRS made available prior     |   |
|       |                                   | to March 1, 2020. You can find copies of these federal forms by          | Guidance for Filing UBT Returns for Individual  |
|       |                                   | visiting our website at www.tax.ny.gov (search: decouple).4 Amended      | and Single-Member LLCs and for Business         |
|       |                                   | returns (individuals, partnerships, estates, and trusts)                 | Corporation Tax Returns                         |
|       |                                   | •Regardless of whether you filed your original return using software, if |   |
|       |                                   | you file an amended federal return due solely to changes made to the     | NYSSCPA Letter to Gov. Cuomo Requesting         |
|       |                                   | IRC after March 1, 2020, do not file an amended return with New York     | Acceptance of eSignatures                       |
|       |                                   | State.   | Letter on Small Business Payroll Funding to     |
|       |                                   | 1 Part WWW of Chapter 58 of the Laws of 2020 2 Tax Law Article 22        | Rep. Velazquez                                  |
|       |                                   | and Administrative Code of the City of New York Chapter 17 3 Public      | Letter on Small Business Payroll Funding to     |
|       |                                   | Law 116-136 4 The federal forms available on the Tax Department's        | Rep. Suozzi                                     |
|       |                                   | website are only for the purpose of filing your 2019 New York State      | 60 Day Interest Abatement Authorized for Sales  |
|       |                                   | personal income tax return. They should not be filed with the IRS.       | and Use Taxes                                   |
|       |                                   | •If you need to amend your federal or New York State return to make      | New IRS Notice 2020-18 - Grant of Relief        |
|       |                                   | adjustments that are not related to changes made to the IRC after        | Update on NYSSCPA Request for Extension         |
|       |                                   | March 1, 2020, and you use software to prepare an amended New York       | <u>for TC201/TC309</u>                          |
|       |                                   | State return, your software should correctly compute the federal         | Tax Deadline Moved to July 15                   |
|       |                                   | amounts to be used on your amended New York State return.                | Letter to Gov. Cuomo - New York State Tax       |
|       |                                   | •If you need to amend a previously filed 2019 Form IT-201, Form IT-      | Filing Deadline Extension Request               |
|       |                                   | 203, Form IT-204, or Form IT-205, are not using software, and need to    | Senate Request for Tax Filing Relief for        |
|       |                                   | amend your return to make adjustments that are not related to changes    | America Act Support                             |
|       |                                   | to the IRC after March 1, 2020, use the federal forms the IRS made       | NYSSCPA Member Update – Tax Deadlines,          |
|       |                                   | available prior to March 1, 2020, to recompute any federal amounts.      | OMB Memo and Event Status                       |
|       |                                   | You can find copies of these federal forms by visiting our website at    | Tax Filing and Payment Relief Needed            |
|       |                                   | www.tax.ny.gov (search: decouple).4" (6/10/20)                           | NYSSCPA Works to Extend Tax Deadlines           |
|       |                                   |  |   |
|       |                                   | Tax Department response to novel coronavirus (COVID-19)                  | NYSCPA letter requesting waiving wet            |
|       |                                   |  | signature requirement for e-file authorization  |
|       |                                   | From NY DOTF email Reminder of due date of 6/15/20:                      | (3/24/20)                                       |
|       |                                   |  |   |
|       |                                   | Corporation tax (New York C corporation and New York S                   | "On behalf of the New York State Society of     |
|       |                                   | corporation) estimated tax payments for calendar year file               | Certified Public Accountants (NYSSCPA), an      |
|       |                                   | • Personal income tax (and MCTMT if applicable) estimated tax            | organization representing more than 24,000      |
|       |                                   | payments   | CPAs in public practice, business, government   |
|       |                                   | • Partnership and LLC estimated tax payments (NYS and MCTMT if           | and education, we applaud your leadership in    |
|       |                                   | applicable)  | this unprecedented time. Your efforts to        |
|       |                                   | (For payments required to be made on behalf of nonresident partners      | combat the spread of the novel coronavirus      |
|       |                                   | and members and C corporations)  | (COVID-19) have been truly inspiring and have   |
|       |                                   |  | provided a sense of calm and reassurance to all |

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| ł     |               | • S corporation estimated tax payments (For payments required to be          | New Yorkers and the country as a whole. We  |
|       |               | made on behalf of nonresident shareholders)                                  | are especially grateful for your recent   |
| ł     |               |  | announcement extending the deadline to file   |
| l     |               | New York City: Additional Business Tax Filing Extensions and the             | New York State income tax returns until July  |
| l     |               | COVID-19 Outbreak (5/22/20)  | 15. This action will help New Yorkers who are   |
| l     |               |  | facing hardship.  |
| l     |               | NYS DOTF Notice N-20-6-Extension for the Abatement of Penalties              |   |
|       |               | and Interest for Sales and Use Tax due to the Novel Coronavirus,             | We write today to raise a critical issue the  |
|       |               | <u>COVID-19</u> (Updated May 21, 2020)                                       | accounting profession is facing in relation to the novel coronavirus (COVID-19) – the |
| l     |               | "Extension for the Abatement of Penalties and Interest for Sales and Use     | requirement for tax preparers to obtain a "wet  |
| l     |               | Tax due to the Novel Coronavirus, COVID-19                                   | signature" when filing a New York State tax   |
|       |               |  | return on behalf of a client – and ask for your                                       |
| l     |               | The Tax Commissioner's authority to abate interest, in addition to late      | assistance.   |
| ł     |               | filing and payment penalties, for taxpayers who were required to file        |   |
|       |               | returns and remit sales and use taxes by March 20, 2020, for the sales tax   | By way of background, under New York State  |
| ł     |               | quarterly period that ended February 29, 2020, was scheduled to expire       | law and applicable regulations, all tax filers are                                    |
| l     |               | on May 19, 2020. Governor Cuomo's Executive Order 202.32 has                 | able to use an electronic signature to file their                                     |
|       |               | temporarily extended this authority.   | own New York State tax returns. Tax preparers   |
|       |               | As a result, those who were unable to timely file and pay quarterly and      | filing New York State tax returns on behalf of  |
| l     |               | annual sales tax returns that were due on March 20, 2020, as a result of     | clients, however, may not utilize an electronic                                       |
|       |               | COVID-19, must now file and pay any amount due by June 22, 2020, in          | signature on an efile authorization form – they                                       |
| l     |               | order for the relief outlined in N-20-1, Announcement Regarding the          | must obtain a "wet signature" from their client                                       |
| l     |               | Abatement of Penalties and Interest for Sales and Use Tax due to the         | instead. New York State regulation does set   |
| l     |               | Novel Coronavirus, COVID-19, to apply.                                       | forth a process known as a "Business  |
| l     |               | See Tax relief for quarterly and annual filers sales tax vendors affected    | Analysis/Risk Assessment" that can be   |
|       |               | by COVID-19 for more information on how to apply for relief."                | undertaken by the New York State Department<br>of Taxation and Finance (NYSDTF) to    |
| l     |               | Executive Order 202.32 (5/21/20)   | authorize electronic signatures on e-file   |
| ł     |               | The authority of the Commissioner of Taxation and Finance to abate late      | authorization forms, but, to date, this process                                       |
| ł     |               | filing and payment penalties pursuant to section 1145 of the Tax Law is      | has not been completed.   |
| ł     |               | hereby expanded to authorize abatement of interest and penalties for a       |   |
| ł     |               | period of up to 100 days for taxpayers who were required to file returns     | Earlier this week, in order to slow the current                                       |
| l     |               | and remit sales and use taxes by March 20, 2020, for the sales tax           | pandemic, New York State was put on PAUSE.  |
| ł     |               | quarterly period that ended February 29, 2020. (May 21)                      | Nonessential businesses are closed, gatherings  |
| l     |               |  | of any size for any reason are cancelled, and all                                     |
| ł     |               |  | New Yorkers are directed to practice social   |
| ł     |               | <u>N-20-5</u> , Temporary Authorization to Use Digital Signatures on Certain | distancing – by staying home and keeping six  |
| ł     |               | Documents Due to the Novel Coronavirus, COVID-19, Extended to                | feet of space from others when in public. We  |
| ł     |               | 7/15. (5/20/20)  | believe the expanded use of electronic  |
| l     |               |  | signatures on e-file authorizations forms this tax                                    |
| ł     |               | "Temporary Authorization to Use Digital Signatures on Certain                | season could provide an immediate and   |
| ł     |               | Documents Due to the Novel Coronavirus, COVID-19, Extended                   | additional safeguard to mitigate the spread of  |
| L     |               |  | the novel coronavirus (COVID-19).   |

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|       |               | Pursuant to the authority of Governor Cuomo's Executive Order 202.31,  |  |
|       |               | the Commissioner is extending the period during which the Department   | We are, therefore, <b>respectfully requesting that</b> |
|       |               | will accept digital signatures until July 15, 2020. At that time, the  | you consider invoking your authority                   |
|       |               | Commissioner will determine whether there is a continuing need to  | pursuant to Section 29-a of Article 2-B of the         |
|       |               | allow for the acceptance of digital signatures due to the COVID-19 State   | Executive Law to suspend/modify the                    |
|       |               | emergency.   | requirement that tax preparers must obtain             |
|       |               | As a result, the provisions outlined in N-20-3, Temporary Authorization  | a "wet signature" on an e-file authorization           |
|       |               | to Use Digital Signatures on Certain Documents Due to the Novel  | form when filing a New York State tax                  |
|       |               | Coronavirus, COVID-19, will continue to apply until July 15, 2020."  | return on behalf of a client. Temporarily              |
|       |               |  | granting this relief would go a long way in            |
|       |               | Per article pix 11 5/7/20, article 5/7/20 and law 360 article, 5/6/20,   | ensuring certified public accountants –                |
|       |               | NY Governor announced at news conference on 5/5/20 that remote   | essential workers - and their loved ones               |
|       |               | workers who worked in NY more than 14 days, NY will tax as of now:   | remain healthy and out of harm's way                   |
|       |               |  | during this pandemic. It will also facilitate          |
|       |               | "We're not in a position to provide any subsidies right now because we   | revenue reaching the state in a more timely            |
|       |               | have a \$13 billion deficit," Cuomo said.  | manner.  |
|       |               | "So there's a lot of good things I'd like to do, and if we get federal   |  |
|       |               | funding, we can do, but it would be irresponsible for me to sit here   | The NYSSCPA looks forward to continuing                |
|       |               | looking at a \$13 billion deficit and say I'm gonna spend more money,  | working with you and your administration and           |
|       |               | when I can't even pay the essential services," he added. (5/6/20)  | stands ready to provide any and all assistance to      |
|       |               | Encention Order Neuclos 202 21 en entendine disitel signatures for   | the State of New York during this uncertain            |
|       |               | Executive Order Number 202.31 on extending digital signatures for duration of the pandemic – was previously until 5/9 and then 6/7 and | time. Thank you for your attention to this matter."    |
|       |               | now through the pandemic $(5/14/20)$   | mauer.   |
|       |               | now unough the pandeline (3/14/20)   | NYDept of Finance and Taxation Coronavirus             |
|       |               | " authorizing the Department of Taxation and Finance to accept   | response webpage                                       |
|       |               | digital signatures in lieu of handwritten signatures on documents related  | <u>response webpage</u>                                |
|       |               | to the determination or collection of tax liability, is hereby modified to   | Accounting deemed essential services in the            |
|       |               | authorize such acceptance for the duration of the disaster emergency."   | state. (3/22/20)                                       |
|       |               | autorize such acceptance for the duration of the distance emergency.   | State. (3/22/20)                                       |
|       |               | NYS Notice N-20-3 - Temporary Authorization to Use Digital   | NYS Department of Taxation and Finance                 |
|       |               | Signatures on Certain Documents Due to the Novel Coronavirus,  | Coronavirus Response Website (3/16/20)                 |
|       |               | COVID-19 (4/28/20)   |  |
|       |               |  | "The New York State Tax Department, along              |
|       |               | "Temporary Authorization to Use Digital Signatures on Certain  | with the Governor's office and other agencies          |
|       |               | Documents Due to the Novel Coronavirus, COVID-19   | throughout the state, is responding to the spread      |
|       |               |  | of coronavirus (COVID-19) with information             |
|       |               | Pursuant to Governor Cuomo's Executive Order 202.15 issued in  | for those affected. We will update this page as        |
|       |               | response to the Coronavirus COVID-19 situation, the Department of  | new information becomes available.                     |
|       |               | Taxation and Finance (Tax) is <b>temporarily authorized to accept digital</b>  |  |
|       |               | signatures in place of handwritten signatures on documents related   | We know your first priority is to keep your            |
|       |               | to the determination or collection of tax liability. This notice defines   | family safe and well. It's our first priority too. If  |
|       |               | the requirements for Tax's acceptance of digital signatures and sets forth   | you have questions including which counties            |
|       |               | the types of documents to which digital signatures may be applied.   | are currently affected, how to protect yourself,       |

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|       |               | 1. Digital signatures: Types of Documents and Requirements for   | or where to be tested, visit the New York State  |
|       |               | Acceptance by Tax Through May 9, 2020, Tax will allow taxpayers  | Department of Health website at Novel  |
|       |               | and their representative(s) holding a valid power of attorney (POA)  | Coronavirus (COVID-19) New York State is   |
|       |               | to digitally sign documents such as: waivers of statutes of limitations  | <u>Ready</u> . It's linked to in the banner at the top of                                  |
|       |               | on assessment or collection, waivers of statutory notices of deficiency  | every New York State agency website.   |
|       |               | and consents to assessment, consents to audit changes and BCMS   | We also understand many of you have concerns   |
|       |               | conferee orders, statements of proposed audit changes, closing and   | about your income tax or other tax returns.  |
|       |               | other agreements between Tax and taxpayers, petitions for advisory   | We're listening and taking steps to help. Other  |
|       |               | petitions and BCMS conferences, other requests for taxpayer relief,  | agencies are also providing assistance and   |
|       |               | and audit method elections. Tax cannot accept a digitally signed   | we're linking to those at the bottom of this   |
|       |               | POA.   | page.  |
|       |               | Tax will accept digital signatures that use encryption techniques to   |  |
|       |               | provide proof of original and unmodified documentation on one of the   | These are the questions we're hearing from you   |
|       |               | following file types: tiff, jpg, jpeg, PDF, Microsoft Office suite, or Zip.  | together with our response. If you don't see your  |
|       |               | When submitting a digital signature to Tax, the taxpayer or POA must   | question below, please ask us using our  |
|       |               | include a verification statement, either in the form of an attached cover  | <u>Taxpayer Experience survey</u> . We will add  |
|       |               | letter or within the body of the email, to the effect: The attached [name<br>of document] includes [name of taxpastor/POA]'s valid signature and the | general questions and answers here. As always, if you need immediate assistance with a tax |
|       |               | of document] includes [name of taxpayer/POA]'s valid signature and the taxpayer/POA intends to transmit the attached document to the                 | question, please <u>contact us</u> .   |
|       |               | Department of Taxation and Finance.  | question, please <u>contact us</u> .   |
|       |               | 2. Specific Documents that may be signed using a digital signature   | Questions and answers  |
|       |               | The Commissioner of Taxation and Finance has determined that this  | Will my refund be delayed?   |
|       |               | directive will apply to the types of documents described in Section 1  | Unless we need to ask you for additional   |
|       |               | above. While the following list is not intended to be an exclusive or  | information to verify what you submitted on  |
|       |               | exhaustive list, the following documents are specifically included among   | your return, we do not anticipate processing   |
|       |               | those that Tax will accept if digitally executed on or before May 9, 2020:   | delays.  |
|       |               | • New York State E-File Signature Authorizations for documents (Form   |  |
|       |               | TR-579 – all series) • Request for Innocent Spouse Relief (Form IT-285)  | Will the call center be open?  |
|       |               | Consent Extending Period of Limitation for Assessment of Taxes   | Yes, our call center will remain open.   |
|       |               | (Form AU-1) • Consent Extending Period of Limitation for Assessment  | We are very proud of our call center   |
|       |               | of Sales and Use Taxes Under Articles 28 and 29 of the Tax Law (Form   | representatives and their ability to continue to   |
|       |               | AU-2.10 Consent to Extension of time) • Consent to Field Audit   | assist no matter what comes their way. One way   |
|       |               | Adjustment (Forms AU-251, AU-251.8, DO-356) • Statement of   | we assist during events like this is to provide  |
|       |               | Proposed Audit Change for Sales and Use Tax (Form AU-346)  | telephone support for those who need help or   |
|       |               |  | information about COVID-19. Tax Department   |
|       |               | • Statement of Proposed Audit Change for [Cigarette and Tobacco  | employees provided critical assistance around  |
|       |               | Products, Highway Use Tax, Petroleum Business Tax, Gasoline and  | the clock during 9/11, Hurricane Irene, and  |
|       |               | Similar Motor Fuel Tax, Alcoholic Beverage Tax] (Form DO-475 series  | Superstorm Sandy and they're here for you now.   |
|       |               | - various taxes) • Statement of Proposed Audit Change (Form DTF-   | There may be extended time on hold if you  |
|       |               | 960-E) • Closing Agreements • Voluntary Disclosure and Compliance  | need to call us and we greatly appreciate your   |
|       |               | Agreements • Test Period Audit Method Election (Form AU-377.12) •  | patience.  |
|       |               | Statistical Sampling Audit Agreement to Project Tax (Form AU-377.2) •  | Here's how you can help reduce calls but still   |
|       |               | Test Period Audit Method Election Agreement for NYS Payroll Tax  | get the information you need in most cases:  |
|       |               | Audits (Form DTF-377.14) • Request for Conciliation Conference   |  |

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|       |               | (Form CMS-1-MN) • Consent to Bureau of Conciliation & Mediation   | • Check your refund status online or by                        |
|       |               | Services (BCMS) Proposed Resolution (Form CMS-8) • Request to   | calling our automated phone system;                            |
|       |               | Cancel BCMS Conference (Form DTF-941 Withdrawal of Protest) •   | you'll reduce hold times overall,                              |
|       |               | Petitions for Advisory Opinion (Form AD-1.8)  | including for those calling with urgent                        |
|       |               | Note: To be accepted, the digital signature on the authorized document  | questions about COVID-19.                                      |
|       |               | must comply with the requirements set forth in section 1.   | • Look for answers online whenever                             |
|       |               | 3. Electronic transmission of digitally signed documents to Tax   | possible before you call. <b>Tip</b> : We've                   |
|       |               | When submitting a digital signature to Tax, to eliminate mailing  | added Top Recommendations for the                              |
|       |               | documents to the extent possible, taxpayers, POAs, and Tax  | most commonly searched information                             |
|       |               | employees can use all existing and previously allowable means of  | on our website. If you don't see what                          |
|       |               | receiving and transmitting documents, such as via fax or established  | you need, try the Search Tax box at the                        |
|       |               | secured messaging systems. The choice to transmit documents to  | top right corner of our webpages.                              |
|       |               | Tax electronically is solely that of the taxpayer. If the taxpayer is not   | • Let us know on social media if you                           |
|       |               | able to fax the executed document or to provide it through secure   | have a general question. Our team will                         |
|       |               | messaging, the taxpayer may use email with attachments to transmit  | point you in the right direction with the                      |
|       |               | the document to Tax.  | links you need. We're on Facebook,                             |
|       |               | Communications via unencrypted email over the internet are not secure.  | <u>Twitter</u> , and <u>YouTube</u> .                          |
|       |               | Except for minimal identifying information in the body of the email, for  |  |
|       |               | example, name, last four digits of a taxpayer identification number<br>(TIN), you should keep sensitive information out of the subject line and | Are you extending filing deadlines?                            |
|       |               | body of emails and should use password-protected encrypted  | At this time, the New York State Tax                           |
|       |               | attachments as much as possible. <b>The document must be in one of the</b>  | Department has not extended the deadline to                    |
|       |               | file types specified in section 1 above, that is, tiff, jpg, jpeg, PDF,   | file personal income tax or other tax returns.                 |
|       |               | Microsoft Office suite, or Zip.   | We will update this page if new information becomes available. |
|       |               | The observe office survey of high   | becomes available.   |
|       |               | Note: An N-Notice is generally issued to announce a singular event,   | The FSA sites are closing. Where can I find                    |
|       |               | such as an update to a previously issued tax form or instruction, or to   | help with filing?  |
|       |               | announce a new due date for filing returns and making payments of tax   | We are adding resources to help you choose and                 |
|       |               | because of a natural disaster. The department does not revise previously  | use free filing software that meets your needs.                |
|       |               | issued N-Notices." (4/28/20)  | For everything you'll need, see our <u>Filing</u>              |
|       |               |   | Season Resource Center.  |
|       |               | Governor <u>Executive Order</u> 202.15 on accept electronic signature (4/9/20)  |  |
|       |               |   | Resources  |
|       |               | "IN ADDITION, by virtue of the authority vested in me by Section 29-a   | • New York State Department of                                 |
|       |               | of Article 2-B of the Executive Law to issue any directive during a   | Health: Novel Coronavirus (COVID-                              |
|       |               | disaster emergency necessary to cope with the disaster, I hereby issue  | 19) New York State is Ready                                    |
|       |               | the following directives for the period from the date of this Executive   | • IRS: <u>Coronavirus tax relief</u>                           |
|       |               | Order through May 9, 2020:  | • New York State Office of the Attorney                        |
|       |               |   | General: Guidance on Coronavirus                               |
|       |               |   | Resources and Warnings about                                   |
|       |               | For the period from the date of this Executive Order through May 9,   | Consumer Scams"  |
|       |               | 2020, the Department of Taxation and Finance is authorized to accept  |  |
|       |               | digital signatures in lieu of handwritten signatures on documents related   | Legislature: For purposes of efficiency and the                |
|       |               | to the determination or collection of tax liability. The Commissioner of  | public health and safety of members and staff,                 |

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|       |               | Taxation and Finance shall determine which documents this directive shall apply to and shall further define the requirements for accepted digital signatures." (4/9/20)  | the <u>session will be postponed</u> until later this week, possibly Wednesday. |
|       |               | NY State Department of Taxation and Finance N-20-2– March 2020 (3/30/20)   |   |
|       |               | "Announcement Regarding Relief from Certain Filing and Payment<br>Deadlines due to the Novel Coronavirus, COVID-19   |   |
|       |               | On March 7, 2020, Governor Andrew M. Cuomo declared a State<br>Disaster Emergency for all of New York State due to the impact of the<br>novel coronavirus, COVID-19 outbreak.  |   |
|       |               | The Governor has subsequently issued <u>Executive Order No. 202.12</u> authorizing the Commissioner to provide relief from certain tax filing and payment deadlines. Accordingly, <b>the Commissioner has extended the April 15, 2020, due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020</b> .                |   |
|       |               | Except as specified below, this extension applies to returns for<br>individuals, fiduciaries (estate and trusts), and corporations taxable<br>under Tax Law Articles 9, 9-A and 33. In addition, the Commissioner is<br>allowing taxpayers to defer all related tax payments due on April 15,<br>2020, to July 15, 2020, without penalties and interest, regardless of<br>the amount owed. |   |
|       |               | Taxpayers do not need to file any additional forms or call the Tax<br>Department to request or apply for this relief. <b>The returns due on April</b><br><b>15, 2020, will automatically be granted the filing and payment</b><br><b>deadline extension and relief from penalties and interest.</b> Taxpayers<br>who are due a refund are urged to file as soon as possible.               |   |
|       |               | • 2019 returns due on April 15, 2020, and related payments of tax or installments of tax, including installments of estimated taxes for the 2020 tax year, will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by July 15, 2020.  |   |
|       |               | • If you are unable to file your 2019 return by July 15, 2020, you can<br>request an automatic extension to file your return. Your return will<br>be due on October 15, 2020,1 if the extension request is filed by July<br>15, 2020, and you properly estimate and pay your 2019 tax liability<br>with your extension request.  |   |

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|       |               | <ul> <li>Interest, penalties, and additions to tax with respect to such extended tax filings and payments will begin to accrue on July 16, 2020.</li> <li>If you already have filed your 2019 return and scheduled your direct debit payment, your direct debit payment will not be automatically rescheduled to occur on July 15, 2020. You must cancel and schedule a new direct debit payment. For detailed instructions on canceling and scheduling direct debit payments, see our website at www.tax.ny.gov (search: COVID).</li> </ul> |                   |
|       |               | 1 Fiduciary income tax returns are due September 30, 2020, for calendar-year taxpayers who request an automatic extension to file by July 15, 2020.  |                   |
|       |               | <ul> <li>Exceptions</li> <li>No extension is provided in this notice for the payment or deposit of any other type of state tax, or for the filing of any state information return.</li> <li>Remittance of income tax withheld by employers required to be made using Form NYS-1, Return of Tax Withheld, must be made on time.</li> </ul>  |                   |
|       |               | Note: An N-Notice is generally issued to announce a singular event,<br>such as an update to a previously issued tax form or instruction, or to<br>announce a new due date for filing returns and making payments of tax<br>because of a natural disaster. The department does not revise previously<br>issued N-Notices."  |                   |
|       |               | NYSDTF Bulletin 3/29/20  |                   |
|       |               | N-20-2, Announcement Regarding Relief from Certain Filing and<br>Payment Deadlines due to the Novel Coronavirus, COVID-19  |                   |
|       |               | Governor Cuomo has issued an executive order authorizing the<br>Commissioner to provide relief from certain tax filing and payment<br>deadlines.   |                   |
|       |               | Accordingly, the Commissioner has extended the April 15, 2020 due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020. In addition, the Commissioner is allowing taxpayers to defer all related tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.  |                   |

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|       |               | To view the guidance issued, visit <u>N-20-2</u> , <i>Announcement Regarding</i><br><i>Relief from Certain Filing and Payment Deadlines due to the Novel</i><br><i>Coronavirus, COVID-19.</i>   |                   |
|       |               | For additional information, visit <u>Tax Department response to novel</u><br><u>coronavirus (COVID-19)</u> .  |                   |
|       |               | Executive Order No. 202.12 (3/28/20)  |                   |
|       |               | "Paragraph 28 of section 171 of the Tax Law, to the extent it limits<br>the allowable period that the Tax Commissioner can disregard when a<br>disaster emergency has been declared, in order to authorize the Tax<br>Commissioner to disregard a period or more than 90 days* but not more<br>than 100 days"<br><u>NYSDTF Website</u> 3/30/20  |                   |
|       |               | <i>"Tax relief for New Yorkers impacted by COVID-19</i><br><b>Update:</b> The Tax Department has extended the due date for New York<br>State personal income tax and corporation tax returns originally due on<br>April 15, 2020, to July 15, 2020."  |                   |
|       |               | NYSDTF Covid-19 response website 3/30/20  |                   |
|       |               | <ul> <li>Are you extending deadlines to file or pay?</li> <li>Individuals, fiduciaries, and corporations</li> <li>New York State personal income tax and corporation tax returns originally due on April 15, 2020, have been extended to July 15, 2020. In addition, all related tax payments due on April 15, 2020, may be deferred to July 15, 2020, without penalties and interest, regardless of the amount owed.</li> <li>For guidance, see N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19.</li> <li>Sales tax vendors</li> <li>Sales tax payments and returns were due March 20, 2020; however, penalty and interest may be waived for quarterly and annual filers who</li> </ul> |                   |
|       |               | <ul> <li>were unable to file or pay on time due to COVID-19. See <u>Tax relief for</u> <u>quarterly and annual sales tax vendors affected by COVID-19</u> to request relief from penalty and interest.</li> <li>For guidance, see <u>N-20-1</u>, <i>Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel</i> Coronavirus, COVID-19.</li> </ul>   |                   |

| Will these he selief for non-pling and interest?  |          |
|---|----------|
| Will there be relief for penalties and interest?  |          |
| Individuals, fiduciaries, and corporations  |          |
| New York State personal income tax and corporation tax returns  |          |
| originally due on April 15, 2020, have been extended to July 15, 2020.  |          |
| In addition, all related tax payments due on April 15, 2020, may be   |          |
| deferred to July 15, 2020, without penalties and interest, regardless of  |          |
| the amount owed.  |          |
| For guidance, see N-20-2, Announcement Regarding Relief from Certain  |          |
| Filing and Payment Deadlines due to the Novel Coronavirus, COVID-   |          |
| 19.   |          |
| Sales tax vendors   |          |
| Sales tax payments and returns were due March 20, 2020; however,  |          |
| penalty and interest may be waived for quarterly and annual filers who  |          |
| were unable to file or pay on time due to COVID-19. See <u>Tax relief for</u>   |          |
| quarterly and annual sales tax vendors affected by COVID-19 to request  |          |
| relief from penalty and interest.   |          |
| For guidance, see <u>N-20-1</u> , Announcement Regarding the Abatement of   |          |
| Penalties and Interest for Sales and Use Tax due to the Novel Co  |          |
| Can I cancel and reschedule a payment due with a return or  |          |
| extension, or an estimated tax payment?   |          |
| If you already scheduled your return, extension, or estimated tax   |          |
| payment due on April 15, 2020, your direct debit payment will not be  |          |
| automatically rescheduled to occur on July 15, 2020. You must cancel  |          |
| and schedule a new direct debit payment.  |          |
| To cancel a payment scheduled to be withdrawn from your bank account  |          |
| on a future date, you <b>must</b> submit your request to cancel the scheduled   |          |
| payment at least two business days before the scheduled settlement date.  |          |
| Use View and cancel scheduled payments in your Online Services  |          |
| account to cancel the payment.  |          |
| To schedule a new payment for a later date, see <u>How to submit a</u>  |          |
| <u>payment</u> using your Online Services account.  |          |
| If you don't have an Online Services account, see <u>Create account</u> . If you  |          |
| need assistance creating an account or would prefer to cancel your  |          |
| scheduled direct debit payment by phone, please call 518-485-7884 to  |          |
| speak with a representative.  |          |
| Can I cancel a scheduled payment related to an existing bill?   |          |
| If you have been directly impacted by the novel coronavirus (COVID-   |          |
| 19) outbreak and you are unable to make your regularly scheduled  |          |
|   |          |
| payments to the Tax Department, please contact us at 518-457-5434<br>during regular business hours Monday through Eriday 8:30 am 4:30 |          |
| during regular business hours—Monday through Friday, 8:30 a.m4:30   |          |
| p.m. For faster service, please have your Social Security number or   |          |
| employer identification number (EIN) available when you call.   |          |
| Our representatives can assist you with the following payment issues  |          |
| related to existing bills:  |          |
| • installment payment agreement (IPA) payments,   | <u> </u> |

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|       |               | • income execution payments, and   |                   |
|       |               | • other collection-related matters."   |                   |
|       |               | Governor's statement – (3/26/20)   |                   |
|       |               | Governor 3 statement (5/20/20)   |                   |
|       |               | "New York State's income tax filing deadline is delayed until July   |                   |
|       |               | <b>15</b> , <b>2020.</b> Because New York State requires electronic filing, the date for   |                   |
|       |               | filing state personal income taxes automatically travels with the federal filing date, which is now July 15. Further guidelines will be released   |                   |
|       |               | soon."   |                   |
|       |               |  |                   |
|       |               | <u>New York State Deadline Moved to July 15</u> – Governor News  |                   |
|       |               | Conference (minute 43)   |                   |
|       |               | Articles on Governor and State Budget Director comments –  |                   |
|       |               |  |                   |
|       |               | "New York will follow the IRS in waiving penalties and interest for late<br>tax returns and payments filed by July 15, Robert F. Mujica, the state |                   |
|       |               | budget director, said Friday at a news conference with Gov. Andrew M.  |                   |
|       |               | Cuomo (D).   |                   |
|       |               | The state will also waive penalties and interest on sales tax collections  |                   |
|       |               | due Friday from businesses, Mujica said. The sales tax deadline will<br>stand, but penalties and interest won't be charged.                        |                   |
|       |               | The sales tax action was welcomed by state Sen. James Skoufis (D), who   |                   |
|       |               | led a group of 31 lawmakers pressing for it, as well as Greg Biryla, state   |                   |
|       |               | director of the National Federation of Independent Business. "Small  |                   |
|       |               | businesses need flexibility in the immediate term and will need structural   |                   |
|       |               | support and reform throughout this crisis to survive and eventually thrive," Biryla said in a statement.   |                   |
|       |               | Revenue delays stemming from the payments deadline extension further   |                   |
|       |               | complicate the state budget outlook, as the clock continues to tick  |                   |
|       |               | toward the April 1 due date for legislative action on the \$178 billion plan   |                   |
|       |               | that Cuomo proposed in January." ( <u>Bloomberg Tax</u> , 3/20/20)<br>"New York state's income tax filing deadline is being moved to July 15       |                   |
|       |               | to comply with the federal government's decision to push back the  |                   |
|       |               | traditional filing date due to the coronavirus outbreak.   |                   |
|       |               | "The (state) deadline is the federal deadline," Gov. Andrew Cuomo's  |                   |
|       |               | Budget Director Robert Mujica said during a news conference Friday on<br>the ongoing corona virus response." (per Times Union, 3/20/20)            |                   |
|       |               | the ongoing corona virus response. (per <u>Times Onion</u> , 5/20/20)  |                   |
|       |               | "Following on the federal announcement, New York State announced it,   |                   |
|       |               | too, is extending the tax filing deadline to July 15 along with federal $\frac{1}{2}$  |                   |
|       |               | deadline." (per <u>Ontown media,</u> 3/20/20)  |                   |
|       |               | <u> </u>   |                   |

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|       |               | "We are tied to the federal deadline so our deadline will move to the end<br>of July."   |                   |
|       |               | Governor <u>Executive Order</u> (3/20/20)<br>No. 202.8: Continuing Temporary Suspension and<br>Modification of Laws Relating to the Disaster Emergency   |                   |
|       |               | <u>Governor Press Release</u> on abate interest for 60 days for sales and use taxes (3/20/20)  |                   |
|       |               | "The authority of the Commissioner of Taxation and Finance to abate<br>late filing and payment penalties pursuant to section 1145 of the Tax<br>Law is hereby expanded to also authorize abatement of interest, for a<br>period of 60 days for a taxpayers who are required to file returns and<br>remit sales and use taxes by March 20, 2020, for the sales tax quarterly<br>period that ended February 29, 2020." |                   |
|       |               | <u>NY Dept of Revenue and Taxation</u> website (3/20/20):<br>"Sales tax payments and returns were due 3/20/20; however, penalty and<br>interest may be waived for quarterly and annual filers who were unable<br>to file or pay on time due to COVID-19."  |                   |
|       |               | <u>FEMA website</u> on NY disaster declaration (3/20/20)   |                   |
|       |               | "New York Covid-19 Pandemic (DR-4480)<br>Incident Period: January 20, 2020 and continuing.<br>Major Disaster Declaration declared on March 20, 2020"   |                   |
|       |               | NYS <u>agrees</u> to waive fines for businesses that miss sales tax deadline of $3/20/20$ . ( $3/20/20$ )  |                   |
|       |               | "Gov. Andrew Cuomo made that announcement today in response to<br>requests from many businesses such as restaurants and bars that<br>have been closed this week due to the coronavirus outbreak. It was<br>confirmed by his budget director, Robert Mujica. The sales tax, which<br>businesses collect from their customers, will still be due eventually."<br>(per Syracuse.com, 3/20/20)                           |                   |
|       |               | NYS Department of Taxation and Finance Coronavirus Response<br>Website (3/16/20)   |                   |

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| State | Guidance/Date | Guidance Relief Provisions for Coronavirus         "At this time, the New York State Tax Department has not extended the deadline to file personal income tax or other tax returns. We will update this page if new information becomes available."         NYC DOF FINANCE MEMORANDUNM 20-4 (3/20/20)         "Real Property Transfer Tax Filing Extensions and the COVID-19         Outbreak (3/20/20)         The New York City Department of Finance (DOF) recognizes that taxpayers and return preparers affected by the COVID-19 outbreak may be unable to meet certain New York City filing and payment deadlines. Therefore, DOF Commissioner Jacques Jiha is exercising his authority under the Administrative Code of the City of New York to allow for a waiver of penalties for all New York City Real Property Transfer Tax returns due between March 15, 2020, and April 25, 2020.         Taxpayers may request to have the penalties waived on a late-filed return, or in a separate request. If you file a return or make a tax payment in accordance with this Finance Memorandum, you will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment. Any taxpayer that receives a Notice asserting a late filing, late payment request an abatement request to DOF and the penalty will be waived.         Penalty Abatements You may request an abatement by writing to NYC Department of Finance RPTT Billing Unit 66 John Street – 13th Floor New York, NY 1003 | Other Information |
|       |               | <ul><li>filed extension or return, or in a separate request. There is no waiver of interest.</li><li>"Business Tax Filing Extensions and the COVID-19 Outbreak</li></ul>  |                   |

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|       |               | The New York City Department of Finance (DOF) recognizes that   |                   |
|       |               | taxpayers and return preparers affected by the COVID-19 outbreak may  |                   |
|       |               | be unable to meet certain New York City filing and payment deadlines.   |                   |
|       |               | Therefore, DOF Commissioner Jacques Jiha is exercising his authority  |                   |
|       |               | under the Administrative Code of the City of New York to allow for <b>a</b>   |                   |
|       |               | waiver of penalties for DOF-administered business and excise taxes  |                   |
|       |               | due between March 16, 2020, and April 25, 2020. Taxpayers may   |                   |
|       |               | request to have the penalties waived on a late-filed extension or   |                   |
|       |               | return, or in a separate request. If you file an extension or return or   |                   |
|       |               | make a tax payment in accordance with these rules, you will not be  |                   |
|       |               | subject to any late filing, late payment, or underpayment penalties.  |                   |
|       |               | For purposes of the above filings, while late filing and late payment   |                   |
|       |               | penalties are waived, interest, where applicable, at the appropriate  |                   |
|       |               | underpayment rate, must be paid on all tax payments received after  |                   |
|       |               | the original due date calculated from the original due date to the  |                   |
|       |               | date of payment. All paper filings under this announcement should   |                   |
|       |               | be marked "COVID-19" on the top center of the first page. The   |                   |
|       |               | same relief will be provided to adversely affected electronic filers.   |                   |
|       |               |   |                   |
|       |               | Penalty Abatements You may request an abatement by writing to:  |                   |
|       |               | NYC Department of Finance P.O. Box 5564 Binghamton, NY 13902-   |                   |
|       |               | 5564 You may also use our online portal at  |                   |
|       |               | www.nyc.gov/dofaccount, or send an email to   |                   |
|       |               | Penalty_Abatements@finance.nyc.gov. Please include the letter   |                   |
|       |               | identification on your notice, or your EIN."  |                   |
|       |               | NYC – rental property filings extended  |                   |
|       |               |   |                   |
|       |               | Section 11 of NYC <u>Emergency Executive Order 102</u> (3/20/20)  |                   |
|       |               | NYC – extended 3/24/20 deadline to file with rental property filings  |                   |
|       |               | and certifications of income and expenses with the Tax Commission<br>on TC 201 and TC 200 to a data no acaliar than 20 days after the |                   |
|       |               | on <u>TC 201</u> and <u>TC 309</u> to a date no earlier than 30 days after the availation of this order                               |                   |
|       |               | expiration of this order.   |                   |
|       |               | Notice 2020-01 on abatement of penalties and interest for sales and use   |                   |
|       |               | tax due $3/20$ and paid within 60 days of due date ( $3/20$ )   |                   |
|       |               | N-20-1  |                   |
|       |               |   |                   |
|       |               | "Announcement Regarding the Abatement of Penalties and Interest   |                   |
|       |               | for Sales and Use Tax due to the Novel Coronavirus, COVID-19 On   |                   |
|       |               | March 7, 2020, Governor Andrew M. Cuomo declared a State Disaster   |                   |
|       |               | Emergency for all of New York State due to the impact of the novel  |                   |
|       |               | coronavirus, COVID-19 (virus) outbreak. The Governor has  |                   |
|       |               | subsequently issued an executive order expanding the Tax  |                   |
|       | 1             |   | I                 |

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|          |                                    | Commissioner's authority to abate late filing and payment penalties to  |   |
|          |                                    | also allow the Commissioner to abate interest on quarterly sales and  |   |
|          |                                    | use tax filings and remittances with a due date of March 20, 2020 for   |   |
|          |                                    | those who were unable to timely file and pay as result of the COVID-  |   |
|          |                                    | 19 virus, such as:  |   |
|          |                                    | • taxpayers who were unable to meet tax filing, payment, or other   |   |
|          |                                    | deadlines because key employees were treated or suspected to have   |   |
|          |                                    | COVID-19; • taxpayers whose records necessary to meet tax filing,   |   |
|          |                                    | payment, or other deadlines are not available due to the outbreak; •  |   |
|          |                                    | taxpayers who have difficulty in meeting tax filing, payment, or other  |   |
|          |                                    | deadlines because of closure orders or similar business disruptions   |   |
|          |                                    | directly resulting from the outbreak; and • taxpayers whose tax   |   |
|          |                                    | practitioners were unable to complete work to meet tax filing, payment,   |   |
|          |                                    | and other deadlines on behalf of their clients due to the outbreak.   |   |
|          |                                    | Returns must be filed and the amount due must be paid within 60   |   |
|          |                                    | days of the due date for this relief to apply. Exception Sales Tax  |   |
|          |                                    | Vendors who are required to file returns on a monthly basis and   |   |
|          |                                    | participants in the Promptax program for sales and use tax or prepaid   |   |
|          |                                    | sales tax on fuel are not eligible for this relief. How to obtain relief  |   |
|          |                                    | Taxpayers seeking interest and penalty abatements for COVID-related   |   |
|          |                                    | filing and payment delays may request relief by visiting the  |   |
|          |                                    | Department's website at www.tax.ny.gov. From the Department   |   |
|          |                                    | homepage, taxpayers can click on Tax Department response to novel coronavirus (COVID-19) to find instructions on how to apply for relief. |   |
|          |                                    | Alternatively, taxpayers that receive a penalty notice from the Tax   |   |
|          |                                    | Department for failure to file returns or make payments due March 20,   |   |
|          |                                    | 2020, should follow the instructions on the notice to request abatement   |   |
|          |                                    | of interest and late filing or late payment penalties that would otherwise  |   |
|          |                                    | apply. Abatements of penalties and rate of interest on late payments not  |   |
|          |                                    | made by the date required by law or not covered by this announcement  |   |
|          |                                    | will be handled on a case-by-case basis."   |   |
| North    | Notice: North Carolina's Reference | CARES Act Conformity: The North Carolina Department of Revenue  | On June 30, 2020, North Carolina Governor       |
| Carolina | to the Internal Revenue Code       | has issued guidance that identifies and explains the decoupling of North  | Roy Cooper signed legislation (S.L. 2020-58     |
|          | Updated - Impact on North Carolina | Carolina law from certain federal tax provisions in the Further   | (H.B. 1080), Laws 2020) advancing the Internal  |
|          | Corporate and Individual Income    | Consolidated Appropriations Act of 2020 and the CARES Act.  | Revenue Code (IRC) conformity to May 1,         |
|          | Tax Returns (7/20/20)              |   | 2020 in order to incorporate provisions in the  |
|          |                                    | Notice: North Carolina's Reference to the Internal Revenue Code   | CARES Act. Though conformity is advanced,       |
|          | Important Notice: North Carolina   | Updated - Impact on North Carolina Corporate and Individual Income  | North Carolina will decouple from certain       |
|          | Makes It Easier to Qualify for the | Tax Returns (7/20/20)   | provisions including changes to the interest    |
|          | Medical and Dental Expense         |   | deduction limitation under IRC Sec. 163(j), the |
|          | Deduction - Impact on 2019 North   | On June 30, 2020, Governor Cooper signed into law Session Law 2020-   | five-year net operating loss (NOL) carryback,   |
|          | Carolina Individual Income Tax     | 58 (House Bill 1080). This legislation updated North Carolina's   | and the suspension of the 80% limitation upon   |
|          | Returns (7/9/20)                   | reference to the Internal Revenue Code (the "Code") from January 1,   | the deduction of NOLs. The enacted legislation  |
|          |                                    | 2019, to May 1, 2020. This means changes made to the Code as of May   | also makes changes to the computation of        |

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|       | NC DOR Press Release on Waiving      | 1, 2020, including changes made by the Further Consolidated  | affiliated debt for purposes of the franchise tax  |
|       | <u>Interest</u> (5/4/20)             | Appropriations Act of 2020 ("FCAA") and the Coronavirus Aid, Relief,   | base. From Grant Thornton summary. (7/29/20)   |
|       |                                      | and Economic Security Act ("CARES Act"), (collectively, "federal tax   |  |
|       | NC DOR Press Release on              | provisions") apply when calculating an individual's or corporation's   | NCDOR Actions on COVID-19 website  |
|       | Expanded Relief (3/31/20)            | State income tax liability to the extent North Carolina follows the federal  | (3/17/20):   |
|       |                                      | tax provisions and does not decouple from the changes. The purpose of  |  |
|       | NC DOR Important Notice:             | this notice is to identify and explain the decoupling of North Carolina  | NCACPA Update on DOR update (3/20/20)  |
|       | Department of Revenue Expands        | law from certain federal tax provisions in the FCAA and CARES Act.1  |  |
|       | Penalty Relief for Taxpayers         | If the decoupling provisions impact a taxpayer's State income tax  | "Department of Revenue Update  |
|       | Affected by Coronavirus Disease      | liability, specific instructions are provided for completing, or amending,   |  |
|       | <u>2019</u> (COVOID-19) (3/31/20)    | the 2019 corporate or individual income tax return. Any impact to the  | March 20, 2020 3:16 pm   |
|       |                                      | 2020 corporate or individual income tax returns will be addressed in the   | We just received the following updates from the  |
|       | NC DOR Frequently Asked              | instructions for the 2020 income tax returns, which should be released in  | Department of Revenue, which we have been  |
|       | Questions for Relief Offered in      | early January 2021. Importantly, certain federal tax provisions do not   | given permission to share with our members   |
|       | Response to COVID-19 Outbreak        | apply to North Carolina because of previously existing differences   | ahead of the forthcoming Notice that will be   |
|       | (3/24/20)                            | between federal and State law including: (1) North Carolina begins with  | published:   |
|       |                                      | federal adjusted gross income ("AGI") instead of federal taxable income  | Once the Internal Revenue Service posts  |
|       | NC DOR Press Release on tax filing   | ("FTI"), (2) North Carolina does not conform to the federal standard   | their official notice, the North Carolina  |
|       | deadline extended to July 15 –       | deduction amount (3) North Carolina does not conform to federal  | Secretary of Revenue will automatically  |
|       | (3/21/20)                            | itemized deductions, and (4) North Carolina does not conform to federal  | extend the time for filing North Carolina  |
|       |                                      | bonus depreciation or larger Section 179 limits.2  | individual income, corporate, and  |
|       | NCACPA Update on DOR update          | 2 The Department issued an important <u>notice</u> dated July 9, 2020,   | franchise taxes to July 15, 2020 as well.  |
|       | (3/20/20)                            | to address the enhanced medical and dental expense deduction threshold   | The North Carolina Department of   |
|       | Driver NC DOD Dress Deleges on       |  |  |
|       |                                      |  |  |
|       |                                      | tax  |  |
|       | July 13 (3/19/20)                    |  |  |
|       | Notice N.C. Department of            |  |  |
|       |                                      |  |  |
|       |                                      |  |  |
|       |                                      |  |  |
|       | (3/17/20)                            |  |  |
|       |                                      |  |  |
|       | (July 15 – filing and payment for    |  |  |
|       |                                      | Schedule S, Part C, Line 16.   |  |
|       |                                      |  |  |
|       |                                      |  |  |
|       |                                      | -  |  |
|       |                                      |  |  |
|       |                                      |  |  |
|       | by July 15. Under the <u>new law</u> |  |  |
|       | signed by Governor Roy Cooper,       |  | inv, meruang merest on me payments.  |
|       | the NCDOR will not charge interest   | debt income on Form D-400 Schedule S, Part A, Line 5.  |  |
|       | signed by Governor Roy Cooper,       | <ul> <li>for tax year 2019. 2 Provisions 1, 2, and 3 apply only to individual income tax. Provision 4 applies to both individual and corporate income tax</li> <li>Decoupling Provisions Impacting Individuals</li> <li>Mortgage Insurance Premiums</li> <li>Federal Provision – Extended the treatment of mortgage insurance premiums as qualified residence interest through tax year 2020. • State Provision – Mortgage insurance premiums are not treated as qualified residence interest. • 2019 Individual Income Tax Return – You must not include the amount of mortgage insurance premium on Form D-400 Schedule S, Part C, Line 16.</li> <li>Cancellation of Qualified Principal Residence Indebtedness • Federal Provision – Continued to exclude from gross income the cancellation of qualified principal residence debt through tax year 2020. • State Provision – Cancelation of qualified principal residence debt through tax year 2020. • State Provision – Cancelation of qualified principal residence debt through tax year 2020. • State Provision – Cancelation of qualified principal residence debt through tax year 2020. • State Provision – Cancelation of qualified principal residence debt through tax year 2020. • State Provision – Cancelation of qualified principal residence debt is included in the calculation of NC taxable income through tax year 2020. • 2019 Individual Income Tax Return – You must include the cancelation of debt income on Form D-400 Schedule S, Part A, Line 5.</li> </ul> | <ul> <li>Revenue will not charge penalties for those filing and paying their taxes after April 15, 2020, as long as they file and pay their tax before July 15, 2020.</li> <li>The NCDOR and the Secretary of Revenue will mirror the IRS changes as much as possible under current law. However, unless state law is changed, tax payments received after April 15 will be charged interest, accruing from April 15 until the date of payment.</li> <li>This extension only applies to individual, corporate, and franchise returns and payments due April 15, 2020. It does not apply to trust taxes such as sales and use or withholding taxes.</li> <li>Our conversations continue with the state legislature to seek relief on issues tied to state law, including interest on late payments."</li> </ul> |

| individual income, corporate<br>income, and franchise tax on tax<br>returns due to be filed between<br>April 15, 2020, through July 15,2020. • State Provision – Qualified tuition and related expenses are not<br>deductible. • 2019 Individual Income Tax Return – You must include<br>the amount of qualified tuition and related expenses on Form D-400(3/17/20) (see prior colu<br>N.C. Department of Re<br>Closed to the Public (3/  | artment of Revenue Offers   |
|--|---|
| <ul> <li>estimated income tax payments due between the same dates.</li> <li>D19, and 2020 • Federal Provision – Provided a five (5) year carryback for NOLs incurred in tax years 2018, 2019, and 2020 • State Provision – An NOL incurred in tax years 2018, 2019, and 2020 • State Provision – An NOL incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred in tax years 2018 (5) year carryback for NOLs incurred deuction invitation under Code § 172 unit tax years 2018 (5) year website a apents are available to to taxpayer's AGI may be deducted in five equal installments beginning in tay years 2018 (5) years for Solid (5) years for Solid (5) year years 2018 (5) years are encourage on tax years 2018 (5) years are encourage on tax years 2018 (5) years are years website of 105 are NOLs incurred in tax years 2018 (5) years are years 2018 (5) years are encourage on tax years 2018 (5) years are years are years are years are years are years are years 2019 (5) years are yea</li></ul> | elated to State of Emergency<br>r column for details)<br>of Revenue Service Centers<br>ic (3/17/20):<br>ecretary of Revenue Ronald<br>ed today that all North<br>nent of Revenue (NCDOR)<br>the state would be closed to<br>h at least April 1, 2020, in<br>Cooper's State of Emergency<br>19<br>employees and the people of<br>p concern," Penny said.<br>r taxpayers can be handled<br>site and by phone. Our<br>e to assist taxpayers with<br>notely during this<br>e. We will work with<br>ider penalty waivers on a<br>s."<br>puraged to file their taxes<br>yers can file online for free<br>//NCfreefile<br>rvices: www.ncdor.gov<br>mbers:<br>on: 1-877-252-3052;<br>tax refund inquiries: 1-877-<br>/ Asked Questions for<br>20)<br>3/17/20):<br>Centers remain closed to the<br>are encouraged to utilize<br>vervices to the greatest extent<br>7-252-3052 for assistance.<br>OVID-19 information |

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|       | White Goods Disposal Tax; • Motor                                 | Excess Business Loss Limitation for Tax Years 2018, 2019, and 2020 •   | NCACPA Website Announcement on urging   |
|       | Vehicle Lease and Subscription                                    | Federal Provision – Suspended Code § 461(1) excess business loss   | waiving tax payment interest fees (3/24/20)   |
|       | Tax; • Solid Waste Disposal Tax; •                                | limitation for tax years 2018, 2019, and 2020. • State Provision – The   | "NCACPA Urge State Lawmakers to Waive   |
|       | 911 Service Charge for Prepaid                                    | amount of taxpayer's excess business loss, as defined under the  | Tax Payment Interest Fees   |
|       | Telecommunications Service; • Dry-                                | provisions of Code § 461(1) as enacted as of January 1, 2019, for tax  |   |
|       | Cleaning Solvent Tax; • Primary                                   | years 2018 through 2020 must be added to a taxpayer's AGI. This  | March 24, 2020 10:32 am   |
|       | Forest Products Tax; • Freight Car                                | addition does not apply if a taxpayer's NOL addback includes excess  | We have many advocacy priorities on behalf of   |
|       | Line Companies; and • Various                                     | business losses. Note. The amount added back to a taxpayer's AGI may   | our members that are ongoing in light of  |
|       | Taxes Administered by the Excise                                  | be deducted in five equal installments beginning in tax year 2021. • 2019  | COVID-19. You will receive more notifications   |
|       | Tax Division. While the NCDOR                                     | Individual Income Tax Return – You must add the amount of your   | from us in the next 24 hours compiling these  |
|       | has offered additional penalty relief                             | excess business loss to Form D-400 Schedule S, Part A, Line 5.   | multiple and varied efforts, as well as the latest  |
|       | for many other tax types, including                               |  | updates on each front.  |
|       | sales and use and withholding taxes,                              | Payment Protection Program Loan Forgiveness and Expense Deductions   |   |
|       | the interest waiver only applies to                               | • Federal Provision - Excluded the amount of a forgiven Payment  | So that you don't have to wait to take action, we   |
|       | individual income, corporate<br>income, and franchise taxes under | Protection Program ("PPP") loan from gross income. • State Provision –   | have created a <u>One Click Politics</u>  |
|       | the new law.  | Amount of forgiven PPP loan is not included in the calculation of NC   | <u>campaign</u> for you to reach out to your state  |
|       | <u>uie new law</u> .  | taxable income. However, any expenses paid using the proceeds of the   | legislators about waiving interest fees on tax<br>payments made after April 15. The General |
|       | Notice: North Carolina's Reference                                | PPP loan that are deducted for federal tax purposes are not deductible   | Assembly is currently scheduled to reconvene  |
|       | to the Internal Revenue Code                                      | when calculating NC taxable income. • 2019 Individual Income Tax   | on April 28 as originally planned, so it is   |
|       | Updated - <b>Impact on North</b>                                  | Return – You must add the amount of any expenses deducted on your  | important to play offense and make all  |
|       | Carolina Corporate and  | federal return on Form D-400 Schedule S, Part A, Line 5 if (1) the   | legislators aware of this issue now.  |
|       | Individual Income Tax Returns -                                   | payment of the expenses result in PPP loan forgiveness, and (2) you  | Thank you in advance for your outreach."  |
|       | Decoupling Provisions Impacting                                   | excluded from gross income the amount of forgiven PPP loan.  | Thank you in advance for your oureach.  |
|       | Individuals - Mortgage Insurance                                  |  |   |
|       | <b>Premiums</b> - Mortgage insurance                              | Limitation on Charitable Contributions • Federal Provision – Suspended   | NCACPA Letter to the Governor on CPAs   |
|       | premiums are not treated as                                       | the IRC § 170 limit on charitable contributions (60% of AGI) for tax   | as essential services (3/21/20)   |
|       | qualified residence interest. • 2019                              | year 2020. • State Provision – The IRC § 170 60% of AGI limit on   |   |
|       | Individual Income Tax Return –                                    | charitable contributions remains in effect for tax year 2020.  | NCACPA Website Announcement on  |
|       | You must not include the amount of                                |  | NCACPA Requests Governor Cooper Deem  |
|       | mortgage insurance premium on                                     | Employer Payments of Student Loans • Federal Provision - Excluded  | CPA Services Essential During COVID-19  |
|       | Form D-400 Schedule S, Part C,                                    | certain employer payments of student loans under IRC § 127(c) from   | (3/23/20)   |
|       | Line 16. Cancellation of Qualified                                | gross income for tax year 2020. • State Provision – Employer payments  |   |
|       | Principal Residence Indebtedness                                  | of student loans under Code § 127(c) are included in NC taxable income   | "Yesterday evening, the Association routed this   |
|       | - Cancelation of qualified principal                              | for tax year 2020.   | letter to Governor Cooper and his General   |
|       | residence debt is included in the                                 | Above the Line Deduction for Qualified Charitable Contributions  | Counsel, requesting CPA services be deemed an   |
|       | calculation of NC taxable income                                  | Above-the-Line Deduction for Qualified Charitable Contributions •  | Essential Critical Infrastructure Workforce   |
|       | through tax year 2020. • 2019                                     | Federal Provision – Created an above-the-line deduction for qualified  | exception should a mandated closure of all  |
|       | Individual Income Tax Return –                                    | charitable contributions for tax year 2020 under section 2204 of the CARES Act. • State Provision – The amount of the above-the-line | nonessential businesses come into effect. This  |
|       | You must include the cancelation of                               | deduction taken for qualified charitable contributions under section 2204  | would allow CPAs to go to their physical  |
|       | debt income on Form D-400   | of the CARES Act must be added back to adjusted gross income for tax   | offices when needed, while maintaining  |
|       | Schedule S, Part A, Line 5.                                       | year 2020.   | necessary social distance.  |
|       | Qualified Tuition and Related                                     | yeai 2020.   |   |
|       | <b>Expenses</b> – Qualified tuition and                           |  |   |

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|       | related expenses are not deductible.                             | Decoupling Provisions Impacting Corporations   |  |
|       | • 2019 Individual Income Tax                                     | Business Interest Expense Limitation • Federal Provision – Increased the   | The Department of Homeland Security Critical   |
|       | Return – You must include the                                    | limit on deductions for business interest expense under Code § 163(j)  | Infrastructure guidance cites the Financial  |
|       | amount of qualified tuition and                                  | from 30% to 50% of taxpayer's adjusted taxable income for tax years  | Services Sector as an essential service, and we                                      |
|       | related expenses on Form D-400                                   | 2019 and 2020. • State Provision – The business interest expense   | echoed shared sentiment to the Governor that   |
|       | Schedule S, Part A, Line 5. Net                                  | deduction under Code § 163(j) remains at 30% of adjusted taxable   | businesses must have access to the financial and                                     |
|       | <b>Operating Loss ("NOL")</b>                                    | income as calculated on a separate entity basis. • 2019 C-Corporation  | management advice CPAs provide—especially  |
|       | Carryback Incurred in Tax Years                                  | Income Tax Return – You must add the amount of business interest   | under the circumstances of COVID-19-and  |
|       | <b>2018, 2019, and 2020</b> – An NOL                             | expense deducted on the federal return in excess of the 30% limitation   | that several of these services cannot be handled                                     |
|       | incurred in 2018, 2019, and 2020                                 | on Form CD-405, Schedule H, Line 1.h. Payment Protection Program   | remotely.  |
|       | carried back for federal tax purposes                            | Loan Forgiveness and Expenses • Federal Provision - Excluded the   |  |
|       | must be added to a taxpayer's AGI                                | amount of forgiveness of a Payment Protection Program ("PPP") loan   | We will share any response we receive from the                                       |
|       | for tax years 2013 through 2019.                                 | from gross income. • State Provision – Amount of forgiven PPP loan is  | Governor's Office as a result of our outreach."                                      |
|       | Farming losses under the provisions                              | not included in the calculation of NC taxable income. However, any   |  |
|       | of Code § 172(b)(1)(B) do not need                               | expenses paid using the proceeds of the PPP loan that are deducted for   |  |
|       | to be added under this provision.                                | federal tax purposes are not deductible when calculating NC taxable  | Update from NCACPA (3/24/20)   |
|       | Note. The amount added back to a                                 | income. • 2019 C-Corporation Income Tax Return – You must add the  |  |
|       | taxpayer's AGI may be deducted in                                | amount of expenses deducted on your federal return on Form CD-405,   | "Taxes   |
|       | five equal installments beginning in                             | Schedule H, Line 1.h if (1) payment of the expenses result in PPP loan   | We are pleased with many recent actions of   |
|       | tax year 2021. • 2019 Individual                                 | forgiveness, and (2) you excluded from gross income the amount of  | both the US Treasury and NC Department of  |
|       | Income Tax Return – You must add                                 | forgiven PPP loan.   | Revenue. The filing and payment date for state                                       |
|       | the amount of loss that originated in                            |  | and federal taxes is now July 15 for individual                                      |
|       | tax year 2020 used to offset your 2019 federal AGI to Form D-400 | Amended Returns If you have already filed a 2019 North Carolina  | income, corporate, and franchise taxes. No   |
|       |  | income tax return and your federal adjusted gross income (for  | penalties will be assessed by the IRS or DoR if                                      |
|       | Schedule S, Part A, Line 5. NOL                                  | individuals) or federal taxable income (for corporations) is impacted by   | payments are received by July 15.  |
|       | Limit of Eighty Percent of<br>Taxable Income for Tax Years       | the amendments to federal law included in FCAA and CARES Act or by   |  |
|       | <b>2018, 2019, and 2020</b> – An NOL                             | the provisions of federal law from which North Carolina has decoupled,   | This extension does not apply to trust taxes   |
|       | carryforward deduction taken in tax                              | you must file an amended North Carolina return. If the amended return  | such as sales and use, as well as income   |
|       | years 2019 or 2020 resulting from                                | reflects additional tax due, you will avoid a late-payment penalty   | withholding taxes.   |
|       | an NOL incurred in tax years 2018                                | provided the additional tax reflected on the amended return is paid when   | Disease motor (1) the enternation does not   |
|       | or 2019 income must be added to a                                | the amended return is filed. If the amended return reflects additional tax   | Please note: (1) the extension does not<br>currently apply to income tax returns for |
|       | taxpayer's AGI to the extent that the                            | due but some or all of the additional tax is not paid when the amended   | other entities such as trusts; and (2) in order                                      |
|       | federal deduction exceeds the                                    | return is filed, the unpaid tax is subject to applicable penalties. In   | for DoR to waive interest on payments made   |
|       | amount allowed under the   | addition, statutory interest accrues on tax not paid by the original due   | after April 15, the state law must be changed.                                       |
|       | provisions of Code § 172 as enacted                              | date of the tax return. Taxpayers that owe additional North Carolina income tax may request a waiver of penalties within the provisions of | area april 13, the state law must be changed.  |
|       | as of January 1, 2019. Note. The                                 | the Department's Penalty Waiver Policy"  | The most recent Notice released by the DoR in  |
|       | amount added back to a taxpayer's                                | the Department of charty warver foncy  | regard to these updates is <b>available here</b> .                                   |
|       | AGI may be deducted in five equal                                | On June 30, 2020, North Carolina Governor Roy Cooper signed  | regard to those updates is <u>available here</u> .                                   |
|       | installments beginning in tax year                               | legislation (S.L. 2020-58 ( <u>H.B. 1080</u> ), Laws 2020) advancing the   | We are continuing to ask Governor Cooper and   |
|       | 2021. • 2019 Individual Income Tax                               | Internal Revenue Code (IRC) conformity to May 1, 2020 in order to  | members of the General Assembly to quickly   |
|       | Return – You must add the amount                                 | incorporate provisions in the CARES Act. Though conformity is  | address these two much-needed changes. The   |
|       | by which the 2018 NOL  | advanced, North Carolina will decouple from certain provisions   | General Assembly is not currently scheduled to                                       |
|       | carryforward deduction exceeds the                               | including changes to the interest deduction limitation under IRC Sec.  | reconvene until April 28; however, we are  |
|       |  | menuting enanges to the interest deduction minitation under IKC SEC.   |  |

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

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|       | Individual Income Tax Return –           | Code reference and accompanying decoupling adjustments.                      |                   |
|       | You must add the amount of any           |  |                   |
|       | expenses deducted on your federal        | Personal Taxes Division Page 2 of 2 July 9,                                  |                   |
|       | return on Form D-400 Schedule S,         | 2020 update allows taxpayers who elect to deduct North Carolina              |                   |
|       | Part A, Line 5 if (1) the payment of     | itemized deductions to deduct qualifying medical and dental expenses         |                   |
|       | the expenses result in PPP loan          | that exceed 7.5% of AGI, instead of 10% of AGI. At the time the              |                   |
|       | forgiveness, and (2) you excluded        | Department printed the 2019 North Carolina Individual Income Tax             |                   |
|       | from gross income the amount of          | Return, ("D400"), the State had not updated its reference to section 213     |                   |
|       | forgiven PPP loan. Limitation on         | of the Code. (See the Department's Important Notice dated February 3,        |                   |
|       | Charitable Contributions – The           | 2020.) As a result, the D-400, as printed by the Department, permits a       |                   |
|       | IRC § 170 60% of AGI limit on            | taxpayer to deduct only the amount of medical and dental expenses that       |                   |
|       | charitable contributions remains in      | is more than 10% of the taxpayer's AGI. (See 2019 D-400, Schedule S,         |                   |
|       | effect for tax year 2020. Employer       | Supplemental Schedule, ("Schedule S"). How to Compute the Enhanced           |                   |
|       | Payments of Student Loans –              | Medical and Dental Expense Deduction on the D-400 If you elect to            |                   |
|       | Employer payments of student loans       | itemize North Carolina deductions for tax year 2019 and you qualified to     |                   |
|       | under Code § 127(c) are included in      | deduct medical and dental expenses on Line 4 of the 2019 federal             |                   |
|       | NC taxable income for tax year           | Schedule A, Itemized Deductions, you may do the following: If you            |                   |
|       | 2020. Above-the-Line Deduction           | have not filed your D-400, you should calculate the amount on Schedule       |                   |
|       | for Qualified Charitable                 | S, Line 22c by multiplying Schedule S, Line 22b by 7.5% (.075). You          |                   |
|       | <b>Contributions</b> – The amount of the | should follow the remaining instructions found on the D-400 and in the       |                   |
|       | above-the-line deduction taken for       | 2019 North Carolina Individual Income Tax Instructions, ("D-401"). If        |                   |
|       | qualified charitable contributions       | you have filed your D-400, you may file an amended return to reflect the     |                   |
|       | under section 2204 of the CARES          | change to the medical and dental expense threshold. You must follow          |                   |
|       | Act must be added back to adjusted       | the instructions for amending returns found in the D-401. In addition,       |                   |
|       | gross income for tax year 2020.          | you should calculate the amount on Schedule S, Line 22c by multiplying       |                   |
|       | <b>Decoupling Provisions Impacting</b>   | Schedule S, Line 22b by 7.5% (.075). You should then follow the              |                   |
|       | Corporations                             | remaining instructions found on the D-400 and in the D-401. If you file      |                   |
|       | <b>Business Interest Expense</b>         | an amended D-400, you must file the return within the statute of             |                   |
|       | Limitation – The business interest       | limitations for obtaining a refund. In general, the statute of limitations   |                   |
|       | expense deduction under Code §           | for obtaining a refund is the later of (1) three years after the due date of |                   |
|       | 163(j) remains at 30% of adjusted        | the return; or (2) two years after payment of the tax. See N.C. Gen. Stat.   |                   |
|       | taxable income as calculated on a        | § 105-241.6." (7/9/20)   |                   |
|       | separate entity basis. • 2019 C-         |  |                   |
|       | Corporation Income Tax Return –          | NC DOR Press Release on Waiving Interest (5/4/20)                            |                   |
|       | You must add the amount of               |  |                   |
|       | business interest expense deducted       | "N.C. Department of Revenue Will Waive Interest Under New Law                |                   |
|       | on the federal return in excess of the   | Interest Waiver Applies to Individual, Corporate, and Franchise Taxes        |                   |
|       | 30% limitation on Form CD-405,           | Due from April 15 through July 15  |                   |
|       | Schedule H, Line 1.h. Payment            |  |                   |
|       | <b>Protection Program Loan</b>           | The North Carolina Department of Revenue (NCDOR) announced today             |                   |
|       | Forgiveness and Expenses –               | expanded tax relief for individuals and businesses as part of the state's    |                   |
|       | Amount of forgiven PPP loan is not       | response to the COVID-19 pandemic. Under the <u>new law signed</u> by        |                   |
|       | included in the calculation of NC        | Governor Roy Cooper, the NCDOR will not charge interest from April           |                   |
|       | taxable income. However, any             | 15, 2020 through July 15, 2020 on underpayments of individual income,        |                   |

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

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|       | provisions of the Department's | statute. Additionally, sales and use and withholding taxes are trust taxes  |                   |
|       | Penalty Waiver Policy.)        | and the money collected must be remitted to the state and cannot be used  |                   |
|       |                                | for other purposes.   |                   |
|       |                                |   |                   |
|       |                                | The relief from Late Action Penalties applies to the following tax types:   |                   |
|       |                                | • Withholding Tax   |                   |
|       |                                | • Sales and Use Tax   |                   |
|       |                                | • Scrap Tire Disposal Tax   |                   |
|       |                                | • White Goods Disposal Tax;   |                   |
|       |                                | • Motor Vehicle Lease and Subscription Tax  |                   |
|       |                                | Solid Waste Disposal Tax     Oll Service Charge for Provide Talagement interview Service  |                   |
|       |                                | • 911 Service Charge for Prepaid Telecommunications Service   |                   |
|       |                                | <ul> <li>Dry-Cleaning Solvent Tax</li> <li>Primary Forest Products Tax</li> </ul>   |                   |
|       |                                | Fridary Forest Products Tax     Freight Car Line Companies  |                   |
|       |                                | Various Taxes Administered by the Excise Tax Division   |                   |
|       |                                | More information in the Important Notice"   |                   |
|       |                                | More information in the important Notice  |                   |
|       |                                | NC DOR Important Notice: Department of Revenue Expands Penalty  |                   |
|       |                                | Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVOID-  |                   |
|       |                                | 19) (3/31/20)   |                   |
|       |                                |   |                   |
|       |                                | "On March 10, 2020, Governor Roy Cooper signed Executive Order 116  |                   |
|       |                                | declaring a state of emergency in response to COVID-19. On March 17,  |                   |
|       |                                | 2020, the North Carolina Department of Revenue ("Department")   |                   |
|       |                                | announced penalty relief for certain taxpayers with returns or payments   |                   |
|       |                                | due between March 15, 2020 and March 31, 2020. Subsequently, on   |                   |
|       |                                | March 20, 2020, the United States Department of the Treasury and the  |                   |
|       |                                | Internal Revenue Service announced that the time for filing certain   |                   |
|       |                                | federal returns was extended under Section 7508A of the Internal  |                   |
|       |                                | Revenue Code to July 15, 2020. On March 23, 2020, the Department  |                   |
|       |                                | announced relief for income and franchise taxpayers with returns and  |                   |
|       |                                | payments due on April 15, 2020.   |                   |
|       |                                |   |                   |
|       |                                | Expansion of North Carolina Tax Penalty Relief from March 15, 2020  |                   |
|       |                                | through July 15, 2020   |                   |
|       |                                |   |                   |
|       |                                | The Department expands relief from the following penalties for failing  |                   |
|       |                                | to obtain a license, to file a return, or to pay taxes:   |                   |
|       |                                | $\mathbf{E}_{\text{relume to obtain a ligance}} \left( \mathbf{C} \mathbf{S}_{1} \left( 105 \right) 22 \left( \frac{1}{2} \right) \left( 2 \right) \right) = \mathbf{E}_{\text{relume to obtain a ligance}} \left( \mathbf{C} \mathbf{S}_{1} \left( 105 \right) 22 \left( \frac{1}{2} \right) \left( 2 \right) \right)$ |                   |
|       |                                | • Failure to obtain a license (G.S. $105-236(a)(2)$ ); • Failure to file a  |                   |
|       |                                | return (G.S. 105-236(a)(3)); • Failure to pay tax (G.S. 105-236(a)(4));<br>and • The penalties regarding informational returns (G.S. 105-   |                   |
|       |                                |   |                   |
|       |                                | 236(a)(10)); (collectively, "Late Action Penalties"). The Department  |                   |

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|       |               | will not asses 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:   |                   |
|       |               | <ul> <li>Income and Franchise Tax (see Important Notice); • Withholding Tax;</li> <li>Sales and Use Tax; • Scrap Tire Disposal Tax;</li> <li>White Goods Disposal Tax; • Motor Vehicle Lease and Subscription Tax; • Solid Waste Disposal Tax; • 911 Service Charge for Prepaid Telecommunications Service; • Dry-Cleaning Solvent Tax; • Primary Forest Products Tax; • Freight Car Line Companies; and • Various Taxes Administered by the Excise Tax Division (See Important Notice).</li> </ul> |                   |
|       |               | Taxpayers do not need to request a penalty waiver to qualify for this relief. However, if a taxpayer receives a proposed assessment of a penalty covered by the relief granted in this notice, the taxpayer should contact the Department by phone, at 1-877-252-3052, or by writing to the Department at the following address: North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602.  |                   |
|       |               | Interest  |                   |
|       |               | State law prevents the Department from waiving any interest except in<br>the limited case of interest on taxes imposed prior to or during a period<br>for which a taxpayer has declared bankruptcy under Chapter 7 or<br>Chapter 13 of Title 11 of the United State Code. As such, if you owe<br>additional tax, the Department is required to charge interest on any<br>unpaid tax, accruing from the original due date, until the tax is paid.  |                   |
|       |               | The interest rate is currently 5% per year. This is the minimum rate allowed by statute.  |                   |
|       |               | Limitations   |                   |
|       |               | The relief from Late Action Penalties granted herein does not change or<br>extend the due date of any returns or payments. However, on March 23,<br>2020, the Secretary announced an extension of time to file income and<br>franchise tax returns with due dates of April 15, 2020. See Important<br>Notice.   |                   |
|       |               | The relief granted herein does not include relief from other criminal and civil penalties imposed by North Carolina law. If you collect money   |                   |

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

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|       |               | 3. What do I need to do to request the extension of time to file my income tax return?  |                   |
|       |               | Nothing. The extension of time to file your income tax return will be granted automatically. No action is required in order to receive an extension through July 15, 2020.  |                   |
|       |               | 4. Can I receive an additional extension of time to file an income tax return if I cannot file by July 15, 2020?  |                   |
|       |               | Yes. Taxpayers that need additional time to file beyond the July 15th deadline can submit a request for an additional extension with the IRS or with the Department on or before July 15, 2020.   |                   |
|       |               | 5. Will I receive a failure to pay penalty if I pay my income tax liability after April 15, 2020?   |                   |
|       |               | No. The Department's Important Notice issued March 19, 2020, provided that the Secretary will not assess the failure to pay penalty as long as the amount of income tax due is paid on or before July 15, 2020.   |                   |
|       |               | 6. Will I receive a failure to file penalty if I file my income tax return after April 15, 2020?  |                   |
|       |               | No. The Department's Important Notice issued March 23, 2020, provided that the Secretary will not assess the failure to file penalty as long as the income tax return is filed, or an extension is granted, on or before July 15, 2020.   |                   |
|       |               | 7. Will I be responsible for paying interest if I pay my income tax liability after April 15, 2020?   |                   |
|       |               | Yes. You will be responsible for paying interest at the statutory rate<br>from April 15, 2020, until you pay your income tax liability. The rate of<br>interest is currently 5% per year, the minimum rate allowed by statute.<br>Currently, State law prevents the Department from waiving accrued<br>interest, including interest assessed for the underpayment of estimated<br>tax, except in limited cases. |                   |
|       |               | 8. Will I be required to pay all tax and interest due by April 15, 2020, to receive an extension to file through July 15, 2020?   |                   |

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

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

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|       |               | <br><u>Notice - N.C. Department of Revenue Offers Penalty Waivers Related to</u><br><u>State of Emergency</u> (3/17/20)   |                   |
|       |               | NC DOR released an Important Notice providing penalty relief for failure to file or pay taxes due between $3/15$ and $3/31$ so long as filed or paid by $4/15$ . This does not apply to returns or payments due $4/15$ at this time. The waiver is not automatic and must be requested using the regular NC DOR penalty waiver request form ( <u>NC-5500</u> ).   |                   |
|       |               | "The N.C. Department of Revenue has published a notice that outlines<br>penalty waivers for taxpayers related to the coronavirus state of<br>emergency. The waivers are for certain "late action penalties.""<br>"Important Notice: Department of Revenue Provides Penalty Relief to<br>Persons Affected by Novel Coronavirus Disease<br>The purpose of this notice is to inform taxpayers who have been affected<br>by novel coronavirus disease ("COVID-19") of a limited-time waiver of<br>certain penalties imposed upon taxpayers by the North Carolina<br>Department of Revenue ("Department"). |                   |
|       |               | On March 10, 2020, Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. The Secretary has become aware that, because of COVID-19, some taxpayers may not be able to meet certain filing or payment requirements. In response, the Secretary has elected to waive the following penalties for failing to obtain a license, to file a return, or to pay taxes:  |                   |
|       |               | <ul> <li>The penalty for failure to obtain a license (G.S. 105-236(a)(2);</li> <li>The penalty for failure to file a return (G.S. 105-236(a)(3));</li> <li>The penalty for failure to pay tax when due (G.S. 105-236(a)(4)); and</li> <li>The penalties regarding informational returns (G.S. 105-236(a)(10))</li> </ul>  |                   |
|       |               | (collectively, "Late Action Penalties"). The waiver applies to the failure<br>to timely obtain a license, file a return, or pay a tax that is due between<br>March 15, 2020, and March 31, 2020, if the license is obtained, the<br>return or extension application is filed, or the tax is paid by April 15,<br>2020.  |                   |
|       |               | North Carolina Tax Penalty Relief   |                   |
|       |               | General Statute 105-237(a) provides the Secretary of Revenue authority to waive or reduce penalties provided for in Subchapter 1 of Chapter   |                   |

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|              |   | 105. The Department's Penalty Policy allows a waiver of penalties for   |   |
|              |   | special circumstances.  |   |
|              |   | The Department will we include the Artice Departies according to  |   |
|              |   | The Department will waive any Late Action Penalties assessed against taxpayers that have been affected by COVID-19 ("Affected Taxpayers").  |   |
|              |   | The waiver for Affected Taxpayers will apply to Late Action Penalties   |   |
|              |   | for deadlines occurring between March 15, 2020, and March 31, 2020.   |   |
|              |   | To qualify for the waiver, an Affected Taxpayer must file the return, pay   |   |
|              |   | the tax, obtain the license, or receive an extension on or before April 15,   |   |
|              |   | 2020. The waiver will be considered a waiver for special circumstances.   |   |
|              |   | The waiver will not be considered a waiver for good compliance that can<br>only be granted once every three years per tax type.   |   |
|              |   | only be granted once every unce years per tax type.   |   |
|              |   | State law prevents the Department from waiving any interest, including  |   |
|              |   | interest assessed for the underpayment of estimated tax, except in the  |   |
|              |   | limited case of interest on taxes imposed prior to or during a period for   |   |
|              |   | which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code.  |   |
|              |   | of The TT of the Onited State Code.   |   |
|              |   | How to Obtain State Penalty Waivers   |   |
|              |   |   |   |
|              |   | Affected Taxpayers who cannot meet their filing or payment  |   |
|              |   | requirement as a result of COVID-19 should complete Form NC-5500,<br>Request to Waive Penalties ("NC-5500"). Affected Taxpayers should  |   |
|              |   | write "COVID-19" on the top of the NC-5500.   |   |
|              |   | 1   |   |
|              |   | The NC-5500 is available on the Department's website, www.ncdor.gov.  |   |
|              |   | Affected Taxpayers that do not have access to the NC-5500 can attach a  |   |
|              |   | letter requesting a penalty waiver. The letter should contain the taxpayer's name, address, SSN or FEIN, Account ID, and the tax type   |   |
|              |   | and tax period for which the taxpayer seeks waiver of penalty.  |   |
|              |   | The second |   |
|              |   | The NC-5500 or letter should be mailed to the North Carolina  |   |
|              |   | Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC   |   |
| North Dakota | ND DOR Covid-19 Website                       | 27602"<br>ND DOR Covid-19 Website (4/2/20)  | The North Dakota Supreme Court declared a                 |
| NOTUI Dakota | (4/2/20)                                      | <u>AD DOR Covid-17 WEDSILE</u> (4/2/20)   | state of emergency for the state's courts in              |
|              |   | GUIDANCE FOR NORTH DAKOTA TAXPAYERS DURING  | response to COVID-19; the court provided a                |
|              | ND DOR <u>Release</u> (3/20/20)               | COVID-19 PRECAUTIONS  | number of statewide scheduling changes,                   |
|              | (L-1-15 ND -1'1 'd-d                          |   | including that all jury trials yet to begin, both         |
|              | (July $15 - \frac{ND}{ND}$ - aligned with the | Updated 4/15/2020   | criminal and civil, are suspended through April 24, 2020. |
|              | IRS extension date. Individuals or            | As the COVID-19 situation progresses in North Dakota, we want to  | 27, 2020.   |
|              | businesses who are unable to file an          | assure taxpayers that the North Dakota Office of State Tax  |   |
|              | income tax return or pay the tax by           |   |   |

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|       | the April 15th deadline, can file and        | Commissioner remains open and ready to help with tax-related services  |                   |
|       | make payment through July 15,                | and questions.   |                   |
|       | 2020, without penalty and interest.          | We are modifying some services to make health and safety a top priority  |                   |
|       | The waiver of penalty and interest           | for taxpayers and staff, such as:  |                   |
|       | through July 15 applies to all               |  |                   |
| l     | income taxes, which includes                 | • We continue to follow guidance from the North Dakota   |                   |
| l     | individuals (Form ND-1),                     | Department of Health to help limit the spread of COVID-19.   |                   |
| l     | corporations (Form 40), S-                   | • By executive order of Governor Doug Burgum, state offices are  |                   |
| l     | corporations (Form 60),                      | limiting public access through April 30, 2020. We continue to  |                   |
|       | partnerships (Form 58), and                  | assist taxpayers through alternate methods.  |                   |
| l     | Fiduciaries (Form 38). It does not           | • We are encouraging the use of e-file and mail to submit returns.<br>We continue to assist taxpayers by phone and email to resolve              |                   |
| l     | apply to employer's quarterly wage           | any questions as part of our efforts to help limit the spread of   |                   |
| l     | withholding tax that is due April 30,        | COVID-19.  |                   |
| l     | 2020. It also does not apply to sales        |  |                   |
| l     | tax or any other tax. Penalty and            | Q: Has the income tax deadline changed?  |                   |
| l     | interest will apply beginning July           | A: We are currently aligned with the IRS extension date. Individuals or  |                   |
| l     | 16. A federal extension to file can          | businesses who are unable to file an income tax return or pay the tax by   |                   |
| l     | be sought ( <u>Individuals – Form 4868</u> ) | the April 15th deadline, can file and make payment through July 15,  |                   |
| l     | which also extends the time to file          | 2020, without penalty and interest.  |                   |
| l     | your North Dakota return to October          | Q: What if COVID-19 impacts my ability to file and pay my other taxes  |                   |
| l     | 15. With a federal extension in              | on time?   |                   |
| l     | place, no <i>penalty</i> would be due if     | A: As a North Dakota taxpayer, you have the ability to request   |                   |
| l     | North Dakota income tax was filed            | additional time if you believe you will be unable to file a return or pay<br>the tax in a timely manner because of a COVID-19 related situation, |                   |
| l     | and paid by October 15, but                  | please contact the <u>Office of State Tax Commissioner</u> .   |                   |
| l     | extension interest on the unpaid tax         |  |                   |
| l     | would apply starting on July 16.             | The waiver of penalty and interest through July 15 applies to all income   |                   |
| l     | Penalty and interest will be                 | taxes, which includes individuals (Form ND-1), corporations (Form 40),<br>S-corporations (Form 60), partnerships (Form 58), and Fiduciaries      |                   |
| l     | automatically waived if the tax is           | (Form 38). It does not apply to employer's quarterly wage withholding  |                   |
| l     | paid by July 15. The July 15 waiver          | tax that is due April 30, 2020. It also does not apply to sales tax or any   |                   |
| l     | announcement applies to first and            | other tax.   |                   |
| l     | second quarter estimated payments            | O. Will COVID 10 impacts dalay my refund?  |                   |
| l     | that are due April 15, 2020. If the          | <i>Q: Will COVID-19 impacts delay my refund?</i><br><b>A:</b> No. Refunds are being issued in a timely manner. Use the <u>Where's</u>            |                   |
| l     | first quarter estimated tax payment          | <u>My Refund tool</u> to check on your refund status.  |                   |
| l     | is made by July 15, all interest will        |  |                   |
| l     | be waived. Also, if the first quarter        | Q: Are free tax preparation services affected?   |                   |
| l     | estimated tax payment is made after          | A: To help slow the spread of COVID-19 in North Dakota, many free income tax preparation sites have closed for 2020. You may be eligible         |                   |
| l     | July 15, any interest related to the         | to file your return electronically for free. See if you qualify.   |                   |
|       | period of April 15 to July 15 will be        | to me you roum electromeany for nee. <u>been you quanty.</u>   |                   |

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|       | automatically waived. If the first  | Q: Who can I contact with questions?   |                   |
|       | and second quarter estimated tax  | A: If you have questions, please contact the Office of State Tax   |                   |
|       | payment due April 15 and June 15 is   | Commissioner. Because of staffing during the COVID-19 period, we   |                   |
|       | made by July 15, all interest will be   | encourage contact us by email at <u>individualtax@nd.gov</u> , or call us at 701-328-1247.   |                   |
|       | waived. Also, if payment is made  |  |                   |
|       | after July 15, any interest related to  | If you have more specific questions, please refer to our expanded  |                   |
|       | the period of April 15 to July 15   | Income Tax & COVID-19 Impact FAQ's section below.  |                   |
|       | will be automatically waived. For a   | Thank you for your understanding and patience as we work to keep our   |                   |
|       | 2016 calendar year return that had  | citizens and staff safe!   |                   |
|       | an original due date of April 15,   | GENERAL INCOME TAX   |                   |
|       | 2017, the July 15 waiver  | Q: My return is due April 15, 2020. What do I need to do to obtain the   |                   |
|       | announcement does NOT affect the  | waiver of penalty and interest?  |                   |
|       | time limit to amend the 2016  | walver of penalty and interest.  |                   |
|       | return. The statute of limitations to   | A: Nothing. Taxpayers who are able to file prior to July 15, do not need   |                   |
|       | amend is set in law and is not  | to take any additional steps if they are able to file by that date. If the tax   |                   |
|       | affected. Similarly, the statute of   | is paid after July 15, no amount of penalty and interest will be due for   |                   |
|       | limitations for 2019 is unaffected by   |  |                   |
|       | the July 15 waiver  |  |                   |
|       | announcement. The statute of  | Q: The IRS also announced that all income tax filing and payment   |                   |
|       | limitations for a 2019 return remains   |  |                   |
|       | based off the later of the due date or  | 15. Are North Dakota's due dates for that period also extended?  |                   |
|       | date filed, which would be April 15,  |  |                   |
|       | 2023 for the three-year statute of  |  |                   |
|       | limitations. Taxpayers that are not   |  |                   |
|       | required to file a federal income tax   |  |                   |
|       | return because their income is below  | 15.  |                   |
|       | the filing threshold requirement, but   | $\Omega$ · Lam unable to file my return and/or nay the tay by July 15. What  |                   |
|       | choose to file a federal tax return   |  |                   |
|       | solely to be able to receive an   | penany of interest with appry.   |                   |
|       | economic impact payment, do not   | A: Penalty and interest will apply beginning July 16. A federal extension  |                   |
|       | need to file a North Dakota tax   |  |                   |
|       | return. Regarding the business  |  |                   |
|       | income tax return, the July 15  | •  |                   |
|       | waiver announcement applies to the  | was filed and paid by October 15, but extension <i>interest</i> on the unpaid  |                   |
|       | calendar year partnership return  | tax would apply starting on July 16.   |                   |
|       | (Form 58) and calendar year S-  |  |                   |
|       | corporation return (Form 60). the   |  |                   |
|       | withholding or composite tax that is  |  |                   |
|       | affected. Similarly, the statute of<br>limitations for 2019 is unaffected by<br>the July 15 waiver<br>announcement. The statute of<br>limitations for a 2019 return remains<br>based off the later of the due date or<br>date filed, which would be April 15,<br>2023 for the three-year statute of<br>limitations. Taxpayers that are not<br>required to file a federal income tax<br>return because their income is below<br>the filing threshold requirement, but<br>choose to file a federal tax return<br>solely to be able to receive an<br>economic impact payment, do not<br>need to file a North Dakota tax<br>return. Regarding the business<br>income tax return, the July 15<br>waiver announcement applies to the<br>calendar year partnership return<br>(Form 58) and calendar year S-<br>corporation return (Form 60). the | <ul> <li>is paid after July 15, no amount of penalty and interest will be due for the period of April 15 through July 15.</li> <li><i>Q: The IRS also announced that all income tax filing and payment dates falling between April 1 and July 15 are being extended to July 15. Are North Dakota's due dates for that period also extended?</i></li> <li>A: North Dakota will also provide automatic relief from penalty and interest for any income tax return or payment that is due prior to July 15. This includes a second quarter estimated payment this is due June 15.</li> <li><i>Q: I am unable to file my return and/or pay the tax by July 15. What penalty or interest will apply?</i></li> <li>A: Penalty and interest will apply beginning July 16. A federal extension to file can be sought (Individuals – Form 4868) which also extends the time to file your North Dakota return to October 15. With a federal extension in place, no <i>penalty</i> would be due if North Dakota income tax was filed and paid by October 15, but extension <i>interest</i> on the unpaid</li> </ul> |                   |

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|       | owed on those returns. It applies to   | Q: I have already electronically filed my return and scheduled an   |                   |
|       | the tax owed on those returns that     | ACH payment to be made April 15, 2020. Can I change this payment  |                   |
|       | have a date of April 15, 2020. The     | or date?  |                   |
|       | July 15 waiver announcement            |   |                   |
|       | applies to business returns filed on a | A: We cannot change the amount or the date, but we can cancel the   |                   |
|       | fiscal year basis which obtained an    | payment for you. To cancel the payment, you must contact our office. If   |                   |
|       | extension to file the return to April  | you choose to cancel the payment, you must make the payment by July   |                   |
|       | 15, 2020. The waiver applies to any    | 15. Electronic payments can be made on our payment site at  |                   |
|       | income tax return or payment with a    | www.nd.gov/tax - select Make a Payment on the menu. If you choose to  |                   |
|       | due date falling between April 1 and   | mail a paper check, it must be accompanied by a voucher, which can  |                   |
|       | July 15, 2020, including a due date    | completed and printed through our payment site at <u>www.nd.gov/tax</u> -   |                   |
|       | which was previously                   | select Make a Payment on the menu, and scroll down to Print Payment   |                   |
|       | extended. The waiver only applies      | Voucher.  |                   |
|       | to income tax returns and payments     |   |                   |
|       | and first and second quarter           | Q: I have already filed my return but have not paid. Can I wait to pay  |                   |
|       | estimated tax payments with a due      | until July 15 without being charged any penalty or interest?  |                   |
|       | date of April 15 and June 15,          | A: Yes. Penalty and interest will be automatically waived if the tax is   |                   |
|       | 2020. Requests for waivers of          | paid by July 15.  |                   |
|       | penalty and interest can be            |   |                   |
|       | specifically made and will be          | Q: I have already filed my return and paid the tax owed. Can I amend  |                   |
|       | considered on a case-by-case basis.    | the return to get my payment returned to me?  |                   |
|       | The July 15 waiver announcement        |   |                   |
|       | does NOT apply to a previously         | A: No. Taxes that have already been filed and paid are complete. The  |                   |
|       | received a Correction Notice or a      | due date to file and pay the tax did not change, but rather a waiver for  |                   |
|       | Notice of Determination. The           | penalty and interest was applied through July 15 to provide relief to   |                   |
|       | automatic waiver applies only to       | those impacted by COVID-19 in case they were unable to file by the  |                   |
|       | penalty and interest related to the    | April 15 deadline.  |                   |
|       | original return and payment that was   |   |                   |
|       | due April 15, 2020. Also, any due      | Q: Does the July 15 waiver announcement apply to my first quarter   |                   |
|       | date to respond to the Notice of       | estimated payment that is due April 15, 2020 and my second quarter  |                   |
|       | Determination or any other             | estimated payment due June 15, 2020?  |                   |
|       | correspondence which requests a        | A: Yes. If the payment is made by July 15, all interest will be   |                   |
|       | response is not affected by the        |   |                   |
|       | announcement. If additional time is    | waived. Also, if payment is made after July 15, any interest related to the period of April 15 to July 15 will be automatically waived. |                   |
|       | needed to respond, contact our         | the period of April 15 to July 15 will be automatically walved.   |                   |
|       | office. If the <u>telecommuting is</u> | Q: For a 2016 calendar year return that had an original due date of   |                   |
|       | attributable to a COVID related        | April 15, 2017, does the July 15 waiver announcement affect the time  |                   |
|       | response and is intended to be         | limit to amend my 2016 return?  |                   |
|       |  | · · · · · · · · · · · · · · · · · · ·   |                   |
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|       | temporary, North Dakota will not      | A: No. The statute of limitations to amend is set in law and is not  |                   |
|       | assert income tax nexus on that       | affected. Similarly, the statute of limitations for 2019 is unaffected by  |                   |
|       | basis alone. If the telecommuting is  | the July 15 waiver announcement. The statute of limitations for a 2019   |                   |
|       | attributable to a COVID related       | return remains based off the later of the due date or date filed, which  |                   |
|       | response and is intended to be        | would be April 15, 2023 for the three-year statute of limitations.   |                   |
|       | temporary, North Dakota will not      |  |                   |
|       | require inclusion of that payroll in  | ECONOMIC STIMULUS QUESTIONS  |                   |
|       | the numerator of the payroll factor.) | Q: I have a question related to the Economic Impact Payments, who  |                   |
|       |                                       | can I contact?   |                   |
|       |                                       |  |                   |
|       |                                       | A: The Coronavirus Aid, Relief, and Economic Security Act (CARES   |                   |
|       |                                       | Act) authorizes economic impact payments to those who qualify. The   |                   |
|       |                                       | Office of State Tax Commissioner will not be issuing the economic  |                   |
|       |                                       | impact payments and has no role in the payments. If you have questions   |                   |
|       |                                       | related to eligibility, payments, or for more information, please visit the  |                   |
|       |                                       | IRS website at https://www.irs.gov/newsroom/economic-impact-   |                   |
|       |                                       | payments-what-you-need-to-know.  |                   |
|       |                                       |  |                   |
|       |                                       | Be aware of the economic impact payment scams. The IRS and the   |                   |
|       |                                       | Office of State Tax Commissioner will not contact you by phone, text or  |                   |
|       |                                       | e-mail asking to verify your bank account information in order to receive  |                   |
|       |                                       | your economic impact payment faster. Do not click on links or open any   |                   |
|       |                                       | attachments.   |                   |
|       |                                       | 0. Law not required to file a federal income tay return because my   |                   |
|       |                                       | Q: I am not required to file a federal income tax return because my  |                   |
|       |                                       | income is below the filing threshold requirement, but I choose to file a federal two network solutions and the second sec |                   |
|       |                                       | federal tax return solely to be able to receive an economic impact   |                   |
|       |                                       | payment, do I need to file a North Dakota tax return.  |                   |
|       |                                       | <b>A:</b> No.  |                   |
|       |                                       |  |                   |
|       |                                       | BUSINESS INCOME TAX  |                   |
|       |                                       |  |                   |
|       |                                       | Q: I file a calendar year partnership return (Form 58). Does the July  |                   |
|       |                                       | 15 waiver announcement apply to my return and the withholding or   |                   |
|       |                                       | composite tax that is owed on that return?   |                   |
|       |                                       | A: Yes. It the waiver applies to any income tax return or payment with a   |                   |
|       |                                       | due date falling between April 1 and July 15, 2020.  |                   |
|       |                                       | 6 · · · · · · · · · · · · · · · · · · ·  |                   |

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

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|       |               | announcement apply to my first quarter estimated payment that is due                |                   |
|       |               | June 15, 2020?  |                   |
|       |               | <b>A:</b> Yes. The waiver applies to any income tax return or payment with a        |                   |
|       |               | due date falling between April 1 and July 15, 2020.                                 |                   |
|       |               | due date failing between April 1 and July 15, 2020.                                 |                   |
|       |               | Q: Is there any limit to the maximum amount of payment to which the                 |                   |
|       |               | July 15 waiver announcement applies?  |                   |
|       |               |   |                   |
|       |               | A: No. There is no limit, regardless of the type of income tax.                     |                   |
|       |               | Q: I have previously received a Correction Notice or a Notice of                    |                   |
|       |               | $\tilde{\Sigma}$ Determination. Does the July 15 waiver announcement apply to this? |                   |
|       |               |   |                   |
|       |               | A: No. The automatic waiver applies only to penalty and interest related            |                   |
|       |               | to the original return and payment that was due between April 1 and July            |                   |
|       |               | 15, 2020. Also, any due date to respond to the Notice of Determination              |                   |
|       |               | or any other correspondence which requests a response is not affected by            |                   |
|       |               | the announcement. If additional time is needed to respond, contact our              |                   |
|       |               | office.   |                   |
|       |               | Q: Because of COVID restrictions and recommendations, some of our                   |                   |
|       |               | employees are present in North Dakota in a temporary telecommuting                  |                   |
|       |               | capacity. Would this create nexus for 2020 for our company?                         |                   |
|       |               |   |                   |
|       |               | A: If the telecommuting is attributable to a COVID related response and             |                   |
|       |               | is intended to be temporary, North Dakota will not assert income tax                |                   |
|       |               | nexus on that basis alone.  |                   |
|       |               | Q: Because of COVID restrictions and recommendations, some of our                   |                   |
|       |               | employees, whose payroll which is ordinarily assignable to another                  |                   |
|       |               | state for payroll factor purposes, are telecommuting from a location in             |                   |
|       |               | North Dakota. Is this payroll included as North Dakota payroll?                     |                   |
|       |               |   |                   |
|       |               | A: If the telecommuting is attributable to a COVID related response and             |                   |
|       |               | is intended to be temporary, North Dakota will not require inclusion of             |                   |
|       |               | that payroll in the numerator of the payroll factor." $(5/4/20)$                    |                   |
|       |               | ND DOR Belesse (2/20/20)  |                   |
|       |               | ND DOR <u>Release</u> (3/20/20)   |                   |
|       |               | 1   |                   |

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|       |               | "GUIDANCE FOR NORTH DAKOTA TAXPAYERS DURING<br>COVID-19 PRECAUTIONS  |                   |
|       |               | Updated 3/20/2020  |                   |
|       |               | As the COVID-19 situation progresses in North Dakota, we want to<br>assure taxpayers that the North Dakota Office of State Tax<br>Commissioner remains open and ready to help with tax-related services<br>and questions.  |                   |
|       |               | We are modifying some services to make health and safety a top priority for taxpayers and staff, such as:  |                   |
|       |               | <ul> <li>We continue to follow <u>guidance from the North Dakota</u><br/><u>Department of Health</u> to help limit the spread of COVID-19.</li> <li>By executive order of Governor Doug Burgum, state offices are<br/>limiting public access through April 6, 2020. We continue to<br/>assist taxpayers through alternate methods.</li> <li>We are encouraging the use of e-file and mail to submit returns.<br/>We continue to assist taxpayers by phone and email to resolve<br/>any questions as part of our efforts to help limit the spread of<br/>COVID-19.</li> </ul> |                   |
|       |               | Has the income tax deadline changed?<br>We are currently aligned with the IRS extension date. Individuals or<br>businesses who are unable to file an income tax return or pay the tax<br>by the April 15th deadline, can file and make payment through July<br>15, 2020, without penalty and interest.   |                   |
|       |               | What if COVID-19 impacts my ability to file and pay my other taxes on time?<br>As a North Dakota taxpayer, you have the ability to request additional time if you believe you will be unable to file a return or pay the tax in a timely manner because of a COVID-19 related situation, please contact the <u>Office of State Tax Commissioner</u> .  |                   |
|       |               | Will COVID-19 impacts delay my refund?<br>No. Refunds are being issued in a timely manner. Use the <u>Where's My</u><br><u>Refund tool</u> to check on your refund status.   |                   |
|       |               | Are free tax preparation services affected?<br>To help slow the spread of COVID-19 in North Dakota, many <u>free</u><br><u>income tax preparation sites</u> have suspended services. Please contact the<br>site for updated hours of operation.  |                   |

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|       |   | You may be eligible to file your return electronically for free. <u>See if you qualify.</u>  |  |
|       |   | Who can I contact with questions?  |  |
|       |   | If you have questions, call us at 701-328-7088 or 1-877-328-7088, or   |  |
|       |   | visit www.nd.gov/tax/about/contact-us.   |  |
|       |   | Thank you for your understanding and patience as we work to keep our   |  |
|       |   | citizens and staff safe!"  |  |
| Ohio  | DOT Ohio's COVID-19 Tax Relief<br><u>FAQs</u> (7//27/20)                | DOT_Ohio's COVID-19 Tax Relief <u>FAQs</u> (7//27/20)<br>Will the Department accept electronically signed documents? (7/27/20)                       | <u>H.B. 565</u> , referred to the Ways and Means<br>Committee on May 5, would extend the filing<br>and payment dates for state (Ch. 5747), |
|       | DOT Webpage on Ohio's COVID-  |  | municipal (Ch. 718), and school district (Ch.  |
|       | <u>19 Tax Relief</u> and FAQs (4/21/20)                                 | During the period of the emergency declared by Governor DeWine's Executive Order 2020-01D, the Department of Taxation will temporarily               | 5748) income taxes by the same period as any federal income tax extension granted in   |
|       | Ohio DOT Press Release on   | accept an electronic signature for the following types of documents:   | response to the COVID-19 state of emergency.   |
|       | extending filing and payment until                                      |  | No penalties, interest penalties, or interest in   |
|       | 7/15 (3/27/20)  | • Refund claims for any tax type;  | connection with those taxes will accrue during the extension period. <u>H.B. 591</u> , referred to the                                     |
|       |   | • Petitions for Reassessment;  | House Ways and Means Committee on May 5,   |
|       | House Bill 197 – enacted 3/27/20  | • TBOR-1s;   | would suspend certain employer municipal   |
|       |   | • Settlement Agreements;   | income tax withholding requirements during the   |
|       | (July 15 – extending filing and   | • Waivers (Statute of Limitation Extensions)   | COVID-19 state of emergency. (5/12/20)   |
|       | payment to July 15 – waiving  | <ul> <li>Consents to Accept Electronic Delivery; and</li> </ul>  |  |
|       | penalty and interest on the payment<br>during the extension. The filing | Voluntary Disclosure Agreements.   | OSCPA <u>Press Release</u> on enacted legislation (3/27/20)  |
|       | extension, and waiver of penalty  | The Department will temporarily accept an electronic signature in either   | (3/2//20)  |
|       | and interest, will be available to those filing the Ohio individual     | of the following formats:  | "Legislature OKs state deadline extension  |
|       | income tax, the school district   |  | (Written on Mar 27, 2020)  |
|       | income tax, the pass-through entity                                     | • Images of signatures (scanned or photographed) in one of the   | The Ohio Legislature voted unanimously   |
|       | tax, and to those taxpayers that have                                   | following file types: .tif, .jpg, .jpeg, or .pdf.  | Wednesday to give Ohio Tax Commissioner<br>Jeff McClain authority to extend the state tax  |
|       | opted in to have the commissioner                                       | • Digital Signatures that use encryption techniques to provide   | filing deadline to July 15 in alignment with the   |
|       | administer the municipal net profit                                     | proof of original and unmodified documentation on one of the   | delayed federal deadline. Governor Mike  |
|       | tax through the state's centralized                                     | following file types: tiff, jpg, jpeg, or pdf.   | DeWine indicated he would sign the bill into   |
|       | filing system. Individuals, estates,                                    |  | law quickly and supports the July 15 state filing  |
|       | trusts and certain businesses making                                    | Additionally, the taxpayer or representative must include a statement,   | delay.   |
|       | quarterly estimated income tax  | either in an attached cover letter or within the body of the email   | "We are grateful for the strong leadership   |
|       | payments, have also been granted additional time to file and pay        | transmitting the document that states: "The attached [name of document]<br>includes [name of taxpayer]'s valid signature and the taxpayer intends to | shown by Gov. DeWine, Lt. Gov. Jon Husted,   |
|       | without penalty or interest. The first                                  | transmit the attached document to the Department of Taxation."   | and members of the Ohio Senate and Ohio  |
|       | and second quarterly payments,  | (7/27/20)  | House in moving critical issues like this  |
|       | normally scheduled for April 15 and                                     |  | forward so quickly in these extremely trying   |
|       | June 15 for most taxpayers, have  | DOT Webpage on Ohio's COVID-19 Tax Relief and FAQs (4/21/20)   | times," said OSCPA President and CEO Scott   |
|       | both been extended to July 15)  |  | Wiley. "   |

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|       |               | "Ohio's Filing and Payment Extensions   | The move was just one provision of House Bill          |
|       |               | On March 27, 2020, Governor Mike DeWine signed Amended                                | <u>197</u> , emergency legislation created in response |
|       |               | Substitute House Bill 197 extending the deadline to file and pay the state            | to the COVID-19 pandemic. It was also one of           |
|       |               | income tax without interest or penalty. The extension is available to                 | two legislative priorities identified by OSCPA         |
|       |               | those filing the Ohio individual income tax, school district income                   | members and leadership as the state and federal        |
|       |               | tax, pass-through entity and fiduciary income tax, and also extends to                | government began working in earnest over the           |
|       |               | municipal net profit taxpayers that have opted-in to the state's                      | past two weeks to contain the outbreak. On             |
|       |               | centralized filing system. Returns, payments and estimated payments                   | March 22, Ohio Department of Health Director           |
|       |               | with due dates from April 15, 2020 through June 15, 2020, including                   | Amy Acton, MD, MPH, signed a "stay at                  |
|       |               | fiscal year filers, are extended without interest or penalty to July 15,              | home" order that ruled that several key                |
|       |               | 2020. Click here $(3/27/20)$ to view the tax alert.                                   | businesses and services, including accounting          |
|       |               | All other tax return filings and payment due dates remain unchanged.                  | services, may continue as an essential business        |
|       |               | Please see our <u>due dates</u> table for more information.                           | function. (OSCPA is nevertheless strongly              |
|       |               | 1. News Release   | urging accounting professionals to observe             |
|       |               | <ul> <li>Income Tay Filing Deadling Fastended (2/27/2020)</li> </ul>                  | physical distancing and to work from home as           |
|       |               | • <u>Income Tax Filing Deadline Extended</u> (3/27/2020)                              | much as possible.)                                     |
|       |               | <u>Tax Alert: Executive Order Waives Truck Permit for COVID-</u> 10 Cares (4/17/2020) | Barbara Benton, CAE, the Society's vice                |
|       |               | $\frac{19 \operatorname{Cargo}}{19 \operatorname{Cargo}} \left(\frac{4}{17}\right)$   | president of government relations, said nearly         |
|       |               | • Executive Order / Permit Waived (4/17/2020)   | 1,000 people used OSCPA's online tool to send          |
|       |               | 2. <u>Am. Sub. H.B. 197 (Tax related Sections: 22, 28, and 29)</u>                    | almost 4,000 messages encouraging officials to         |
|       |               | • <u>H.B. 197: Final Veto Message</u>   | move the deadline and recognize accounting as          |
|       |               | 3. Journal Entries - Issued March 27, 2020  | essential. Furthermore, OSCPA members in 70            |
|       |               | Estimated Payment Extensions for Ohio Income Taxes                                    | of Ohio's 88 counties sent messages.                   |
|       |               | (Individual Income, School District Income, Fiduciary                                 | "This has been a great way for our members to          |
|       |               | Income, and Pass-Through Entity)  | personally influence public policy," Benton            |
|       |               | Filing and Payment Extensions for Ohio Income Taxes                                   | said. "Their involvement has been invaluable,          |
|       |               | (Individual Income, School District Income, Fiduciary                                 | and they should know that we are continuing to         |
|       |               | Income, and Pass-Through Entity)  | advocate on their behalf on key business and           |
|       |               | Extension for Municipal Net Profit Tax  | professional licensure issues so they can focus        |
|       |               | • Extension for Municipal Net Profit Tax Estimated Payments                           | on their businesses during this difficult time."       |
|       |               | Estimated Payment Extension for Municipal Income Tax on                               | The bill expressly authorizes the Tax                  |
|       |               | Electric Light and Telephone Companies (4/8/20)                                       | Commissioner to extend any of the state's tax          |
|       |               | <ul> <li>Filing Extension for Municipal Income Tax on Electric Light</li> </ul>       | filing and payment deadlines, and to waive             |
|       |               | and Telephone Companies (4/8/20)  | associated interest and penalties for                  |
|       |               | 4. Contact Us   | taxpayers affected by the                              |
|       |               | 5. Filing Season Central  | emergency. McClain's authority, if he so               |
|       |               | 6. <u>Ohio Department of Health / Coronavirus</u>                                     | chooses to use it, also applies to school district     |
|       |               | 7. IRS Coronavirus Update   | income taxes, municipal income taxes                   |
|       |               | Non-Filers Can Apply HERE for Federal Stimulus Payment                                | administered by the state, and certain fees            |
|       |               | 8. FAQs" (4/21/20)  | administered by the Department of                      |
|       |               |   | Taxation. OSCPA is urging the Tax                      |
|       |               | Ohio DOT Press Release on extending filing and payment until 7/15                     | Commissioner to also extend the due dates              |
|       |               | (3/27/20)   | for first and second quarter estimated                 |
|       |               |   |  |

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|       |               | "Ohio Extending Income Tax Filing and Payment Deadline  | payments. The federal government has only                                  |
|       |               |   | extended the first quarter to date.  |
|       |               | Tax Commissioner Jeff McClain today announced that Ohio will be   | The municipal income tax due dates for                                     |
|       |               | following the federal government and IRS in extending the deadline to   | individuals are tied to the state filing                                   |
|       |               | file and pay the state income tax.  | deadline, so the cities' deadlines will                                    |
|       |               |   | automatically extend when the state  |
|       |               | The new deadline is July 15, an extension of approximately three  | extension takes place. Because many  |
| l     |               | months from the original deadline of April 15.  | employees are working from home, H.B. 197                                  |
|       |               |   | also keeps the status quo for withholding to                               |
|       |               | Commissioner McClain said the extension is intended to provide some   | the employee's principal place of work                                     |
|       |               | relief to taxpayers and help offset some of the economic impact of the  | (despite the "20-day rule") during the                                     |
|       |               | coronavirus and the public safety measures adopted to contain its spread.   | emergency period, or within 30 days  |
|       |               | As with the IDS optension Obio will be waiving negative on tar-   | thereafter. H.B. 197 includes an emergency                                 |
|       |               | As with the IRS extension, <b>Ohio will be waiving penalty on tax due</b><br><b>payments made during the extension. Also, thanks to a legislative</b> | clause so all provisions will become effective immediately upon signature. |
|       |               | agreement between Governor Mike DeWine and the General  | Other provisions of the bill would:  |
| 1     |               | Assembly, there will be no interest charges on payments made  | Bar disconnection of public water service.                                 |
|       |               | during the extension.   | Extend voting by mail to allow counting of                                 |
|       |               | during the extension.   | absentee ballots postmarked by April 28.                                   |
|       |               | The filing extension, and waiver of penalty and interest, will be   | <ul> <li>Make allowances for people whose licenses</li> </ul>              |
| l     |               | available to those filing the Ohio individual income tax, the school  | of various kinds will expire during the                                    |
|       |               | district income tax, the pass-through entity tax, and to those  | emergency.   |
|       |               | taxpayers that have opted in to have the commissioner administer  | • Grant local governments flexibility to meet                              |
|       |               | the municipal net profit tax through the state's centralized filing   | remotely, with provisions for public                                       |
|       |               | system.   | participation  |
|       |               |   | • Waive state testing and report cards for this                            |
|       |               | Individuals, estates, trusts and certain businesses making quarterly  | academic year.   |
|       |               | estimated income tax payments, have also been granted additional  | • Waive usual requirements to permit high                                  |
|       |               | time to file and pay without penalty or interest. The first and second  | school seniors who were on track before the                                |
|       |               | quarterly payments, normally scheduled for April 15 and June 15   | crisis to graduate.  |
|       |               | for most taxpayers, have both been extended to July 15.   | • Expand eligibility for unemployment                                      |
| 1     |               |   | compensation.  |
|       |               | The Department of Taxation will be issuing more detailed guidelines in the next few days "  | • Allow a one-time transfer from the Rainy-                                |
|       |               | the next few days."   | Day Fund this fiscal year, with Controlling                                |
|       |               |   | Board approval.  |
|       |               |   | As news of the coronavirus continues to                                    |
|       |               |   | develop, refer to OSCPA's resource page to                                 |
|       |               |   | stay informed.   |
|       |               |   | Related:   |
|       |               |   | Read the bill: House Bill 197  |
|       |               |   | HB 197 summary   |
|       |               |   | HB 197 tax amendment"  |
|       |               |   |  |
|       |               |   | Ohio bill – <u>House Bill 197</u> – enacted (3/27/20)                      |

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| State | Guidance/Date | Guidance Relief Provisions for Coronavirus | Other Information           Summary of the bill<br>Amendment           From the tax side, the amendment begins on<br>page 65. Some items to note:           For all of the changes, it authorizes the Tax<br>Commissioner to perform certain<br>actions. Thus, the Tax Commissioner must still<br>act after the bill is signed by the Governor to<br>actually extend due dates.           Net profit:           • For net profit filers that filed their federal<br>return by 3/16, they are still required to file<br>a return by 4/15 unless they request a<br>separate extension.           • For net profit filers that have a calendar<br>year end and filed an extension those<br>returns were already extended so no<br>additional changes were made in the bill.           • The physical presence of employees that are<br>working outside of their place of<br>employment does not create nexus in the<br>municipality at least for the length of the<br>emergency plus 30 days.           CAT:           • The commissioner is authorized to extend<br>the due date for this return which would be<br>due May 11, 2020.           Withholding:           • Employers are not required to follow<br>718.011 which generally requires an<br>employer to withhold income tax in a<br>jurisdiction once an employee reaches 21<br>days in that municipality as the employees<br>in temporary locations are deemed to be<br>performing services in their principal place<br>of work location during the<br>emergency. The employer is required to<br>continue to withhold municipal income tax<br>for the principal place of work location. |
|       |               |  | Individuals:  |

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|       |               |  | <ul> <li>On the state side, the due date will be extended to the federal due date.</li> <li>For the municipal income tax, R.C. 718.05(G)(1)(a) ties the due date to the state due date. As long as the state extension passes, no further actions should be required.</li> <li>State and municipal estimates are authorized to be extended as well." (summary from a member, 3/25/20)</li> </ul>   |
|       |               |  | OSCPA Press Release (3/25/20)<br>"With so much taking place amid this COVID-<br>19 pandemic, we wanted to make sure you<br>know what your Ohio Society of CPAs is doing<br>on your behalf.   |
|       |               |  | <ul> <li>OSCPA has been in constant communication with the Ohio Congressional Delegation, the DeWine Administration, the Ohio Department of Taxation, and Ohio legislative leaders on multiple fronts. Two top priorities have already been achieved, with the assistance of hundreds of Ohio CPAs who reached out to their elected officials through our letter-writing program:</li> <li>1. Ensuring that businesses and individuals can continue to have access to CPAs by having accounting services included as an "essential service" in conjunction with the State's "Stay at Home" order.</li> </ul>   |
|       |               |  | <ul> <li>2. Helping the federal government understand and agree to the need to extend the federal income tax filing due date to July 15. We are now focused on getting the state filing and payment deadlines extended to July 15 as well. Under current law, the Tax Commissioner only has authority to grant an extension of 45 days, so – at OSCPA's urging – today the Ohio Senate and House unanimously amended House Bill 197 to grant the Tax Commissioner the power to extend the filing and payment deadlines for a longer period. Based on Gov. DeWine's public comments, the deadline is</li> </ul> |

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

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|       |               |  | OSCPA <u>Press Release</u> on Accounting services<br>deemed 'essential' in state 'stay at home' order.<br>(3/22/20)  |
|       |               |  | "Accounting services deemed 'essential' in<br>state 'stay at home' order Ohio Department of<br>Health Director Amy Acton has signed a "stay<br>at home" order for all Ohioans starting Monday<br>evening, however several key businesses and<br>services, including accounting services, may<br>continue as an essential business function.                        |
|       |               |  | <u>The order</u> will go into effect on Monday, March 23 at 11:59 p.m. and will remain in effect until at least Monday, April 6. Gov. Mike DeWine announced the measure Sunday afternoon in what has become a daily news conference and update on the state's efforts to slow the COVID-19 pandemic.   |
|       |               |  | Sunday's announcement came after several<br>days of concerted effort by OSCPA members<br>and leadership to ensure accounting services<br>could continue to function amid<br>any shutdowns.   |
|       |               |  | On Friday, OSCPA President & CEO Scott<br>Wiley, CAE, <u>wrote to the</u><br><u>DeWine Administration</u> to explain the<br>importance of the profession to the COVID-19<br>response effort.   |
|       |               |  | "Businesses are facing difficult decisions due to<br>the major disruption caused by COVID-19,"<br>Wiley <u>wrote</u> . "More than ever, business owners<br>will rely on their CPAs to provide analysis and<br>advice that allows them to make vital decisions,<br>meet their contractual obligations, pay their<br>employees and – ultimately – stay in business." |
|       |               |  | The Society also leveraged the power of<br>membership, as nearly 800 people sent nearly<br>2,500 messages via OSCPA's online tool to ask<br>legislators to both recognize accounting as  |

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|       |               |  | essential, and to move the state's tax filing day.<br>(More on that below.)   |
|       |               |  | Wiley on Sunday said the administration's decision for accounting is "a big deal."  |
|       |               |  | "On behalf of the Ohio Society of CPAs'<br>Executive Board and leadership, I want to thank<br>Gov. DeWine, Lt. Gov. Husted and their staffs<br>for recognizing the importance – indeed,<br>the necessity – of CPAs to the continuity of<br>critical functions in our state. |
|       |               |  | "Accounting has a vital role to play – not only<br>in this pandemic, but as we begin to think about<br>how we can help businesses and society get<br>moving again once this ends."  |
|       |               |  | <ul> <li>It's important to note that, under the order,<br/>businesses permitted to continue operations<br/>must meet several requirements, including:</li> <li>Meeting physical distancing requirements<br/>contained in the order</li> </ul>                               |
|       |               |  | <ul> <li>Allowing as many employees as possible to work from home</li> <li>Actively encouraging sick employees to stay home</li> <li>Ensuring that sick leave policies are up to</li> </ul>   |
|       |               |  | <ul> <li>date</li> <li>Separating employees who appear to have acute respiratory illness symptoms</li> <li>Reinforcing key messages – stay home when sick, use cough and sneeze etiquette, and practice hand hygiene – to all employees</li> </ul>                          |
|       |               |  | <ul> <li>Providing protection supplies (soap and hand sanitizer are two examples)</li> <li>Being prepared to change business practices if needed</li> </ul>   |
|       |               |  | Wiley said more remains to be done – and quickly, noting that the Ohio General Assembly will return to Columbus this week.  |

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|       |               |  | "We expect a massive relief package to be on   |
|       |               |  | their plate," he said. "We have urged  |
|       |               |  | legislators to include language to mirror the federal filing and payment deadline                  |
|       |               |  | extensions for 90 days to July 15."  |
|       |               |  | The Society is also requesting the state to  |
|       |               |  | extend the due date for the first quarter 2020   |
|       |               |  | estimated payments.<br>He said CPAs should continue to let their                                   |
|       |               |  | legislators know about this important effort by  |
|       |               |  | using the Society's online tool. And as news of  |
|       |               |  | the coronavirus continues to develop, refer  |
|       |               |  | to <u>OSCPA's resource page</u> to stay informed."   |
|       |               |  | OSCPA letter to the Governor on accounting an  |
|       |               |  | essential service. (3/20/20)   |
|       |               |  | "Thank you again for your leadership as Ohio   |
|       |               |  | navigates the impact of the COVID-19 virus   |
|       |               |  | and works to keep our state safe yet still moving<br>forward as much as possible. Based on what is |
|       |               |  | occurring in other states, we suspect you may  |
|       |               |  | be considering a shelter-in-place order.   |
|       |               |  | While health care, utilities, grocery stores and   |
|       |               |  | public safety are clearly essential services, we   |
|       |               |  | request that you consider including professional   |
|       |               |  | accounting services as an essential service should you issue a shelter-in-place order.             |
|       |               |  |  |
|       |               |  | Accounting services are critical to the financial  |
|       |               |  | markets, especially when considering legally mandated activities.                                  |
|       |               |  | indicated activities.  |
|       |               |  | Further, a precedent has been set in other states;   |
|       |               |  | for example, accounting is included as an<br>essential service in NY and CA, two states that       |
|       |               |  | already have issued shelter in-place orders.   |
|       |               |  | The following points illustrate why accounting   |
|       |               |  | services should be considered essential:   |
|       |               |  | 1. Accountants provide tax preparation services  |
|       |               |  | for individuals and businesses. While most   |

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

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

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|       |               |  | income tax filing and payment deadlines and  |
|       |               |  | encourage Ohio to follow extensions made at  |
|       |               |  | the federal level. Yesterday, President Trump<br>announced the federal government is delaying        |
|       |               |  | by 90 days any required payments for 2019  |
|       |               |  | income tax returns, and no penalties or interests  |
|       |               |  | on those tax obligations for 90 days. Pursuant   |
|       |               |  | to Notice 2020-17, the federal government is   |
|       |               |  | unfortunately maintaining the April 15th due   |
|       |               |  | date for filing returns or extensions. <b>Despite</b><br>the federal government's position, we       |
|       |               |  | strongly urge that the State of Ohio NOT   |
|       |               |  | conform with the April 15th filing date, and   |
|       |               |  | instead defer by 90 days both the filing and   |
|       |               |  | payment due dates, and waiver of any   |
|       |               |  | related penalties and interest during that time. We make this recommendation for three               |
|       |               |  | primary reasons:   |
|       |               |  | 1) Based on R.C. 718.05(G)(1)(a), the  |
|       |               |  | municipal deadline is tied to the state of Ohio's  |
|       |               |  | filing deadline and has nothing to do with the   |
|       |               |  | payment deadline.  |
|       |               |  | a. If Ohio does not extend the filing deadline,  |
|       |               |  | over 600 different local taxing jurisdictions  |
|       |               |  | could have 600 different interpretations of a  |
|       |               |  | payment deadline extension, and some will  |
|       |               |  | still try to assess penalties and interest for payments after April 15th anyway.                     |
|       |               |  | b. If Ohio does not extend the filing deadline, a  |
|       |               |  | municipality could say that 718.05(G)(1)(a)  |
|       |               |  | applies to both filing and payment, and if the<br>State chooses not to assess under their own        |
|       |               |  | administrative policy it does not bind a   |
|       |               |  | municipality to do the same.   |
|       |               |  | 2) Form 4868 (the federal extension form) will   |
|       |               |  | still be due by April 15th, which means the  |
|       |               |  | actual computations will still need to be done in<br>order to file an accurate extension for October |
|       |               |  | 15th.  |
|       |               |  |  |

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

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|          |  |  | pandemic merit the State of Ohio doing just<br>that.<br>Please take these points into consideration and<br>grant an extension of time to both filings and<br>payments.  |
|          |  |  | Thank you both for the leadership you are<br>providing our state and all Ohioans during these<br>unprecedented times. I would welcome the<br>opportunity to discuss this matter further if you<br>have any questions."  |
|          |  |  | OH DOT website posting: "Effective<br>immediately, the <u>Ohio Department of Taxation</u><br>has closed its walk-in center due to Coronavirus<br>concerns." (3/12/20)<br>OSCPA <u>press release</u> on OSCPA <u>letter request</u><br>to the Governor: (3/13/20)<br>"Extend income tax filing and payment<br>deadlines, following any extensions we<br>anticipate will be made at the federal level.  |
|          |  |  | <br>We know that the Trump Administration is<br>already seriously considering extending<br>deadlines; to avoid confusion, we <b>encourage</b><br><b>the State of Ohio to adopt the same changes</b><br><b>the federal government ultimately adopts.</b><br>While whatever is ultimately adopted by the<br>federal government is still uncertain, I have<br>attached a copy of the letter outlining<br>recommendations made by the accounting<br>profession through the American Institute of<br>CPAs to help you understand the various |
|          |  |  | income-tax-related areas of concern.<br>It's also important that <b>municipal governments</b><br>in our state also follow any federal and state<br>filing and payment deadline changes."  |
| Oklahoma | OK Tax Commission Information  | OK Tax Commission Information and Updates on Website (3/23/20)                       | OK Tax Commission COVID-19 Website  |
|          | and Updates on Website (3/23/20)<br>Prior OK Tax Commission Press<br>Release (3/19/20) | "Oklahoma Tax Commission extends Oklahoma income tax filing<br>date to July 15, 2020 | (3/23/20)<br><u>"Oklahoma Tax Commission FAQ</u>  |
|          |  |  | Is the Oklahoma Tax Commission Open?  |

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|       | (July 15 – extend filing and      | Updated March 23: Oklahomans now have until July 15, 2020 to file         |  |
|       | payment of income tax return due  | and pay their 2019 Oklahoma income tax return. In response to             | The lobby of our Oklahoma City main office         |
|       | April 15 -including first quarter | Treasury Secretary Steven T. Mnuchin's announcement on Friday,            | (2501 N Lincoln Blvd, Oklahoma City, OK) is        |
|       | 2020 estimated tax payments.)     | March 20, that the Trump administration has decided to push the federal   | open for services to taxpayers by appointment      |
|       |                                   | income tax filing date from April 15 to July 15, the Oklahoma Tax         | only. You do not need to call ahead to receive     |
|       |                                   | Commission (OTC) is likewise extending the 2019 Oklahoma income           | an appointment. When you arrive, you'll be         |
|       |                                   | tax return due date from April 15 to July 15, 2020. This is applicable    | checked in outside of our entrance. When it is     |
|       |                                   | to income tax due from Tax Year 2019 and the first quarter                | time for your appointment, you will enter and      |
|       |                                   | payment for Tax Year 2020, both of which would normally be due            | receive one-on-one assistance from a taxpayer      |
|       |                                   | on April 15, 2020.  | assistance representative.Limiting entrance in     |
|       |                                   |   | this way allows us to serve our customers while    |
|       |                                   | Oklahoma Tax Commission FAQ   | limiting the number of people in our lobby in      |
|       |                                   |   | adherence with CDC guidelines on stopping the      |
|       |                                   | Is the Oklahoma Tax Commission Open?                                      | spread of COVID-19. Our Compliance Division        |
|       |                                   |   | lobby is closed at this time, as is the lobby of   |
|       |                                   | The lobby of our Oklahoma City main office (2501 N Lincoln Blvd,          | our Tulsa location.                                |
|       |                                   | Oklahoma City, OK) is open for services to taxpayers by appointment       |  |
|       |                                   | only. You do not need to call ahead to receive an appointment. When       | Can I file taxes, renew vehicle registration,      |
|       |                                   | you arrive, you'll be checked in outside of our entrance. When it is time | make payments and more online?                     |
|       |                                   | for your appointment, you will enter and receive one-on-one assistance    |  |
|       |                                   | from a taxpayer assistance representative.Limiting entrance in this way   | Yes! We encourage you to. View all of our          |
|       |                                   | allows us to serve our customers while limiting the number of people in   | available online services by clicking here."       |
|       |                                   | our lobby in adherence with CDC guidelines on stopping the spread of      |  |
|       |                                   | COVID-19. Our Compliance Division lobby is closed at this time, as is     | "As COVID-19 continues to disrupt many             |
|       |                                   | the lobby of our Tulsa location.  | aspects of public life, the Oklahoma Tax           |
|       |                                   |   | Commission encourages taxpayers to use our         |
|       |                                   | Has the deadline for filing and paying Oklahoma state income taxes        | online services. The lobby of our Oklahoma         |
|       |                                   | changed?  | City main office is open for services to           |
|       |                                   |   | taxpayers which adhere to current CDC              |
|       |                                   | Yes. Oklahomans now have until July 15, 2020 to file and pay their        | guidelines. Our Compliance Division lobby is       |
|       |                                   | 2019 Oklahoma income tax return.  | closed at this time, as is the lobby of our Tulsa  |
|       |                                   |   | location. Taxpayers may visit our main office      |
|       |                                   | Do I need to apply to receive the extended deadline?                      | (2501 N Lincoln Blvd, Oklahoma City, OK) for       |
|       |                                   |   | in-person service.                                 |
|       |                                   | No. The new deadline (July 15) for filing and paying your                 | A key element of preventing COVID-19 spread        |
|       |                                   | 2019 Oklahoma income tax return is extended to all with no need to        | is social distancing. One way you can practice     |
|       |                                   | apply in order to receive it.   | this during tax season is using our online         |
|       |                                   |   | services to file, check the status of your return, |
|       |                                   | Can I file taxes, renew vehicle registration, make payments and           | complete identity verification processes, make     |
|       |                                   | more online?  | payments and much more from the comfort of         |
|       |                                   |   | your home through OkTAP. Our online services       |
|       |                                   | Yes! We encourage you to. View all of our available online services by    | also extend to our Motor Vehicle division. You     |
|       |                                   | clicking here."   | can renew your registration, order a               |
|       |                                   |   | personalized plate and more through OkCARS.        |

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|        |  | Prior OK Tax Commission <u>Press Release</u> (3/19/20)  | We strongly advise that you make use of these<br>resources if possible.<br>As COVID-19 continues to evolve, we will<br>provide updates. Please check this page for the<br>latest information regarding the availability of<br>our services."   |
|        |  |   | <ul> <li>Updates from the OSCPA:</li> <li>On 3/18/20, Governor Stitt signed <u>SB661</u>, temporarily allowing public bodies to satisfy the Open Meetings Act electronically. This is due to expire November 15.</li> <li>The Oklahoma Tax Commission is still open, including their office. This issue is compounded due to the cash-only deposits required by the cannabis vendors.</li> <li>The Oklahoma Accountancy Board is closed to visitors and cancelled this month's meeting.</li> </ul> |
| Oregon | OR DOR - COVID-19 tax relief<br>options (11/20)DOR COVID-19 FAQs (8/3/20)DOR COVID-19 FAQs (8/3/20)DOR Press Release on PPP loans,<br>EIDL advances, SBA loan subsidies<br>not subject to CAT (5/6/20)DOR COVID-19 Response Website<br>(5/1/20)DOR COVID-19 Response Website<br>(5/1/20)Director's Orders FAQ (4/20/20)Director's Order 2020-02 (4/20/20)Director's Order 2020-01 (3/24/20) on extending personal and<br>corporate income tax filing and<br>payment datesnews releases | OR DOR - COVID-19 tax relief options (11/20)"CorporationsFor purposes of Oregon corporate excise/income tax, the presence of<br>teleworking employees of the corporation in Oregon between March 8,<br>2020 and December 31, 2020 won't be treated by the department as a<br>relevant factor when making a nexus determination if the employee(s) in<br>question are regularly based outside Oregon. (updated November 2020)"DOR COVID-19 FAQs (8/3/20)<br>"Corporations - For purposes of Oregon corporate excise/income tax, the<br>presence of teleworking employees of the corporation in Oregon<br>between March 8, 2020 and November 1, 2020 won't be treated by the<br>department as a relevant factor when making a nexus determination if<br>the employee(s) in question are regularly based outside Oregon."DOR Press Release on PPP loans, EIDL advances, SBA loan subsidies<br>not subject to CAT (5/6/20)"The Oregon Department of Revenue has determined that certain federal<br>assistance to businesses under the Coronavirus Aid, Relief, and<br>Economic Security (CARES) Act is not commercial activity under<br>Oregon statute and will not be subject to the Corporate Activity Tax. |  |

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|       | DOR <u>Press Release</u> (3/25/20)  | The exempt assistance includes forgiven Paycheck Protection Program<br>(PPP) loans, Economic Injury Disaster Loan (EIDL) emergency<br>advances, and Small Business Administration (SBA) loan subsidies.  |                   |
|       | For purposes of Oregon corporate<br>excise/income tax, the presence of<br>teleworking employees of the        | More information can be found in the Beyond the FAQ section of the CAT page on the department's <u>website</u> .   |                   |
|       | <u>corporation in Oregon between</u><br><u>March 8, 2020 and December 31,</u><br>2020 won't be treated by the | According to <u>information</u> provided about the CARES Act on the website of the U.S. Department of the Treasury:  |                   |
|       | department as a relevant factor<br>when making a nexus determination<br>if the employee(s) in question are    | • PPP loans provide small businesses with funds to pay up to eight<br>weeks of payroll costs including benefits. Funds can also be used to pay<br>interest on mortgages, rent, and utilities.  |                   |
|       | regularly based outside Oregon.   | • EIDL emergency advances of up to \$10,000 are available to provide economic relief to businesses that are currently struggling with a temporary loss of revenue.   |                   |
|       |   | • SBA loan subsidies cover six months of payments for "covered loans" in regular servicing status.   |                   |
|       |   | Taxpayers with general questions about the CAT can email <u>cat.help.dor@oregon.gov</u> or call 503-945-8005.  |                   |
|       |   | Visit <u>www.oregon.gov/dor</u> to get tax forms, check the status of your refund, or make tax payments; call 800-356-4222 toll-free from an Oregon prefix (English or Spanish); 503-378-4988 in Salem and outside Oregon; or email <u>questions.dor@oregon.gov</u> . For TTY (hearing or speech impaired), call 800-886-7204." (5/6/20) |                   |
|       |   | DOR <u>COVID-19 Response Website</u> (5/1/20)  |                   |
|       |   | <b>"Oregon tax return filing and payment deadlines extended</b><br>At the direction of Governor Kate Brown, the Oregon Department of<br>Revenue has announced an extension for Oregon tax filing and payment<br>deadlines for personal income taxes and some other taxes closely   |                   |
|       |   | following the IRS extension declaration. This move is a result of the governor's priority to keep Oregonians safe and healthy, while also providing relief and consistency for Oregon taxpayers affected by the following relief and consistency for Oregon taxpayers affected by the  |                   |
|       |   | federal and state COVID-19 emergency.<br><b>Personal and corporate income tax</b><br><b>Federal relief</b><br>Control and corporate income tax (Notice 2020, 50)   |                   |
|       |   | On March 21, 2020, the IRS issued a news release ( <u>Notice 2020-58</u> ) automatically extending the filing due date to July 15, 2020, for all returns due April 15, 2020, and allowing all payments due on that date to be deferred until July 15, 2020, without penalties or interest, regardless                                    |                   |
|       |   | of the amount of the payment.  |                   |

| (July 15 - extension for Oregon       | The IRS also has established a special webpage on IRS.gov focused on              |  |
|---------------------------------------|---|--|
| personal and corporate income tax     | steps to help individuals, businesses and other taxpayers affected by the         |  |
| filing and payment deadlines. It      | coronavirus. The distribution of economic impact payments will begin in           |  |
| applies for personal and corporate    | the coming weeks and will be distributed automatically, with no action            |  |
| income taxes and some other taxes.    | required for most people. Visit the IRS's coronavirus tax                         |  |
| Personal income tax deadline is       | relief webpage to learn more about the payments and how individuals               |  |
| automatically extended from April     | can get them.   |  |
| 15, 2020 to July 15, 2020. The        | Economic Impact Payment information   |  |
| Oregon tax payment deadline for       | With the cooperation of the Free File Alliance, the IRS has created its           |  |
| payments due with the 2019 tax        | first <u>online tool</u> to allow individuals without a 1040 filing obligation to |  |
| year return is automatically          | register for an Economic Impact Payment. The IRS soon plans to offer a            |  |
| extended to July 15, 2020.            | second tool to give citizens a payment delivery date and direct deposit           |  |
| Estimated tax payments for tax year   | information. Check back here for more details as they become available.           |  |
| 2020 are not extended. Oregon's       | Oregon relief   |  |
| April 15, 2020 estimated tax          | Under the authority of ORS 305.157, the director of the Department of             |  |
| payment due date for tax year 2020    | Revenue has determined that the governor's state-declared emergency               |  |
| has not been extended and is still    | due to the COVID-19 pandemic and the action of the IRS will impair the            |  |
| due on April 15, 2020. The first      | ability of Oregon taxpayers to take certain actions within the time               |  |
| estimated payment for the CAT is      | prescribed by law. Therefore, the director has ordered an automatic               |  |
| not extended and is due April 30,     | extension of the 2019 tax year filing and payment due dates for certain           |  |
| 2020. However, the department         | affected taxpayers as indicated below.  |  |
| understands that the pandemic may     | For details of the extensions, see the department's <u>news releases;</u> the     |  |
| impact commercial activity, up or     | March 24 Director's Order 2020-01 on extending personal and corporate             |  |
| down, to an extent that makes it      | income tax filing and payment dates; the April 20 Director's Order                |  |
| difficult for businesses to estimate  | 2020-02 to extend deadlines for additional tax types and extending                |  |
| their first payment. The department   | appeal rights; and the Director's Orders FAQ (4/20/20).                           |  |
| will not assess underpayment          | Collections   |  |
| penalties for taxpayers making a      | In response to the state of emergency declared for the COVID-19                   |  |
| good-faith effort to estimate their   | pandemic, the Oregon Department of Revenue is temporarily modifying               |  |
| first quarter CAT payments.           | some of its collections processes to provide relief for individuals and           |  |
| The tax year 2019 six-month           | businesses in Oregon. Read the <u>full list of changes</u> .                      |  |
| extension to file, if requested,      |   |  |
| continues to extend only the filing   | "Collections Relief Related to COVID-19   |  |
| deadline until October 15, 2020.      | If you owe the state of Oregon money and have a payment agreement                 |  |
| The regular filing extension grants   | with the Department of Revenue, below are ways to minimize the impact             |  |
| more time to file until October 15,   | of the coronavirus (COVID-19) crisis on your payment plan. Most                   |  |
| 2020, but it does not further extend  | important: DO NOT just skip or reduce payments to the department. Call            |  |
| the payment due date beyond July      | us at the appropriate phone number to discuss your options: • Individual          |  |
| 15, 2020. If you properly estimate    | tax collections: 503-945-8200. • Business tax collections: 503-945-8100.          |  |
| your 2019 tax liability using the     | • Other Agency Accounts collections: 503-945-8199. Existing Payment               |  |
| information available to you and file | Agreements—If you're unable to comply with the terms of your existing             |  |
| for an extension by July 15, 2020,    | payment agreement between now and June 30, 2020, you can request a                |  |
| your tax return will be due on        | modification to your payment plan. Do not skip or reduce payments                 |  |
| October 15, 2020 for personal         | without reaching out to us to make formal arrangements. Formal                    |  |
| income tax and November 15, 2020      | arrangements will prevent potential issues later. Call us at least five           |  |
|                                       |   |  |

for corporation excise and income tax. For corporate income/excise taxpayers, the Oregon return filing and payment due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Fiscal year returns due on or after April 1, 2020 and before July 15, 2020 are also extended to July 15, 2020. Payments for and returns due after May 15, 2020 are not extended at this time. The second Director's Order (2020-02) extends the due date to July 15, 2020 for Oregon corporate excise/income fiscal year tax returns that are otherwise due from April 1, 2020 through July 15, 2020. Under Director's Order 2020-02, the extension of the filing and payment due dates applies to estate transfer taxes (Form OR-706), which are now due on July 15, 2020. Director's Order 2020-02 extends the three-year statute of limitation deadline for claiming a refund for the 2016 tax year to July 15, 2020. if that deadline would otherwise fall on a date on or after April 1, 2020 and before July 15, 2020. Director's Order 2020-02 extends the time to claim a 2016 Oregon income tax refund to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. Any interest and penalties with respect to Oregon tax filings and payments extended by this order begin accruing on July 16, 2020. No automatic extension is provided in this order for the payment or deposit of any other type of Oregon tax or for the filing of Oregon information returns. Under the Director's Orders, normal filing,

business days before your payment due date. By law, interest will continue to accrue on any unpaid balances. New Payment Agreements-The department reminds people who are unable to pay their debt in full that they can resolve outstanding debt and avoid automated collection actions by entering into a payment agreement with the department. See the following links: • Personal income payment plan. • Other Agency Accounts. • Resources for businesses. Garnishments—The department has taken temporary steps to reduce the automatic issuance of garnishments. If your household is experiencing a financial hardship due to the COVID-19 pandemic and your wages are currently being garnished by the department, you can request a temporary wage garnishment hold if you contact us prior to June 30, 2020. There are limited situations where the temporary hold will not be granted, such as if another garnishment is pending to attach to your wages. We will monitor the COVID-19 situation and evaluate the need to extend or modify these collections-related relief provisions further. Reach out to us for assistance. We're here to help during this difficult time." **Corporate Activity Tax** 

Initial quarterly payments for the new Corporate Activity Tax (CAT) are due April 30, 2020. The department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments. You can find more information about CAT estimated tax payments at <u>Beyond the CAT</u> FAO.

## Property tax deferral

The due date for applications for senior or disabled property tax deferral has been extended until June 15, 2020. The due date for filing recertification with the department is still due April 15, 2020. Please contact the department for filing deferral recertification information if you're having difficulty meeting the due date.

## Guidance to local governments on local budget law

On April 15, 2020, the governor signed <u>Executive Order 20-16</u>. This order creates flexibility in public meetings law and local budget law during the COVID-19 emergency period. This includes but is not limited to: allowing alternative meeting formats and options for public comment; changing the quorum requirement for conducting a public meeting; allowing alternative meeting notice publication options for local budget law; and creating an exception to local budget law for necessary expenditures when a municipal corporation is unable to adopt their budget by June 30. This is provided that the municipal corporation adopts a budget and spending appropriations as soon as they are able. Please note that this order does not change the requirement to certify your tax levy to the assessor by July 15. If you are unable to adopt your

payment, and deposit due dates continue to apply to both payroll and noncorporate excise taxes (like emergency communications (E911), marijuana, state lodging, tobacco, etc. The first quarter 2020 Form OQ return and payment due dates are not extended and are still due April 30, 2020. Employers must also maintain their current withholding deposit schedules (e.g., daily, monthly, quarterly, etc.). Any taxpayers who have filing or payment due dates other than those due on or after April 1 and before July 15 have not been granted relief by this order. PPP loans, EIDL advances, SBA loan subsidies not subject to CAT. The Oregon Department of Revenue has determined that certain federal assistance to businesses under the Coronavirus Aid, Relief, and Economic Security (CARES) Act is not commercial activity under Oregon statute and will not be subject to the Corporate Activity Tax. The exempt assistance includes forgiven Paycheck Protection Program (PPP) loans, Economic Injury Disaster Loan (EIDL) emergency advances, and Small Business Administration (SBA) loan subsidies. The IRS economic impact payments are not taxable under current Oregon law. The payments are considered an advance payment of your federal refundable credit that would otherwise be claimed on your 2020 personal income tax return. Unemployment income is taxable to Oregon. Qualified leave wages are taxable. Oregon is tied to this law. There has been no exception for these wages

budget and resolutions imposing and categorizing taxes on time, you must request an extension from your county assessor. The extension must be in writing and received prior to July 15. Please review the full executive order for details. The Department of Revenue's Finance, Taxation, and Exemptions team can assist you with questions regarding local budget law by emailing <u>finance.taxation@oregon.gov</u> or calling 503-945-8293. We suggest you contact your legal counsel or the Oregon Department of Justice's Public Meeting Law Manual for questions regarding public meetings law." (5/1/20)

## DOR Press Release (3/25/20)

## Department of Revenue announces **extension of tax filing deadlines and payments**

At the direction of Governor Kate Brown, the Oregon Department of Revenue today announced an **extension for Oregon tax filing and payment deadlines for personal income taxes and some other taxes** closely following the IRS extension declaration. This move is a result of the governor's priority to keep Oregonians safe and healthy, while also providing relief and consistency for Oregon taxpayers affected by the federal and state COVID-19 emergency.

"The governor's clearly stated goal is for Oregon families to stay home, save lives," said Oregon Department of Revenue Director Nia Ray. "After consultation with the state treasurer and state budget officials, the Department of Revenue will extend personal and corporate income tax deadlines during this challenging period."

Under the authority of ORS 305.157, the director of the Department of Revenue has determined that the governor's state-declared emergency due to the COVID-19 pandemic and the action of the IRS will impair the ability of Oregon taxpayers to take certain actions within the time prescribed by law. Therefore, the director has ordered **an automatic extension of the 2019 tax year filing and payment due dates for certain affected taxpayers as indicated below**.

For personal income taxpayers:

• The Oregon return filing due date for tax year 2019 is **automatically extended from April 15, 2020 to July 15, 2020**.

• The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020.

• Estimated tax payments for tax year 2020 are not extended.

• The tax year 2019 six-month extension to file, if requested, continues

| to be excluded from Oregon taxable to <b>extend only the filing deadline until October 15, 2020.</b>               |  |
|--|--|
|  |  |
| income. Qualified leave wages are • Taxpayers do not need to file any additional forms or call us to qualify       |  |
| not excludable qualified disaster for this automatic Oregon tax filing and payment extension.                      |  |
| relief payments. Currently, there is • If you have questions about your personal income tax, contact               |  |
| no exception for these wages to be <u>questions.dor@oregon.gov</u> .   |  |
| excluded from Oregon taxable   |  |
| income. The sick leave and <b>For corporate income/excise taxpayers</b> :  |  |
| qualified family leave wages are • The Oregon return filing due date for tax year 2019 is                          |  |
| subject to withholding just like any automatically extended from May 15, 2020 until July 15, 2020.                 |  |
| other wages. The order extends the <b>Returns due after May 15, 2020 are not extended at this time.</b>            |  |
| timeframe to submit a written • The Oregon tax payment deadline for payments due with the 2019                     |  |
| objection or conference request return by May 15, 2020 is automatically extended to July 15, 2020.                 |  |
| from 30 to 90 days if the deadline Payments for returns due after May 15, 2020 are not extended at                 |  |
| for filing a written objection or this time.   |  |
| <u>conference request is on or after</u> • Estimated tax payments for tax year 2020 are not extended.              |  |
| April 1, 2020 and before July 16, • Taxpayers do not need to file any additional forms or call us to qualify       |  |
| 2020. This applies to any Notice of for this automatic Oregon tax filing and payment extension.                    |  |
| Deficiency or Notice of Proposed   |  |
| Refund Adjustment or Notice ofInterest and penalties:  |  |
| Liability issued by the department • Because of the extension of the due dates for filing returns and              |  |
| on or after March 1, 2020 and making payments, any interest and penalties with respect to Oregon                   |  |
| before June 16, 2020. If your Notice tax filings and payments extended by this order begin accruing on             |  |
| of Deficiency or Notice of Proposed July 16, 2020.   |  |
| Refund Adjustment or Notice of • No automatic extension is provided in this order for the payment                  |  |
| Liability was issued on or after or deposit of any other type of Oregon tax or for the filing of Oregon            |  |
| March 1, 2020 and before June 16, <b>information returns.</b>  |  |
| 2020 you have 90 days to submit a  |  |
| written objection or conference Taxpayers can find resources such as forms and publications,                       |  |
| request, even though the notice says information regarding filing as an individual or business, and helpful        |  |
| 30 days. The department did not tools, such as Where's My Refund and What's My Kicker, on the                      |  |
| have time to change the notice Department of Revenue webpage. You can also keep up to date with the                |  |
| wording before the notices were latest developments and news surrounding impacts of COVID-19 to your               |  |
| issued, which is why the notice says taxes at <u>www.oregon.gov/dor/.</u>  |  |
| 30 days instead of 90 days. The  |  |
| Director's Orders do not extend the You can visit <u>www.oregon.gov/dor</u> to get forms, check the status of your |  |
| time to file an appeal from a refund, or make payments. You can call 503-378-4988 or 800-356-4222                  |  |
| department assessment with the (toll-free) or email <u>questions.dor@oregon.gov</u> for additional assistance.     |  |
| Magistrate Division of the Tax For TTY for hearing- or speech-impaired, call 800-886-7204."                        |  |
| Court under ORS 305.280 or   |  |
| otherwise. For most taxes, the DOR <u>COVID-19 Response Website</u> (4/2/20)                                       |  |
| appeal to the Oregon Tax Court is  |  |
| still generally due within 90 days of <b>Corporate Activity Tax</b>  |  |
| the date on the Notice of Initial quarterly payments for the new Corporate Activity Tax (CAT) are                  |  |
| Assessment, or within two years due April 30, 2020. The department understands that the pandemic may               |  |
| from the date tax an income tax impact commercial activity, up or down, to an extent that makes it                 |  |

| State        | Guidance/Date  | Guidance Relief Provisions for Coronavirus                                     | Other Information                               |
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|              | assessment is paid in full. The  | difficult for businesses to estimate their first payment. The department       |   |
|              | department may issue a Notice of   | will not assess underpayment penalties to taxpayers making a good              |   |
|              | Assessment, Notice of Proposed   | faith effort to estimate their first quarter payments.                         |   |
|              | Refund Adjustment, or conference   | Guidance to local governments on local budget law                              |   |
|              | letter affirming, canceling, or  | In its supervisory capacity for cities, counties, and other taxation districts |   |
|              | adjusting a Notice of Liability in                                       | relating to local budget law, the department reminds local authorities         |   |
|              | response to a written objection or                                       | that they may request, in writing, that the assessor grant an                  |   |
|              | conference request up to 14 months                                       | extension of the July 15 deadline for certifying taxes.                        |   |
|              | (instead of 12 months). If you   |  |   |
|              | received a "Letter Error" or "Billing                                    |  |   |
|              | Error" notice after April 20, 2020                                       |  |   |
|              | for any of the following three   |  |   |
|              | notices: Notice of Deficiency,   |  |   |
|              | Notice of Proposed Refund  |  |   |
|              | Adjustment, or Notice of Liability                                       |  |   |
|              | issued on or after March 1, 2020   |  |   |
|              | and before June 16, 2020, then your                                      |  |   |
|              | time to request a written objection<br>or conference is extended from 30 |  |   |
|              | days to 90 days. For purposes of   |  |   |
|              | Oregon corporate excise/income   |  |   |
|              | tax, the presence of teleworking   |  |   |
|              | employees of the corporation in  |  |   |
|              | Oregon between March 8, 2020 and   |  |   |
|              | November 1, 2020 won't be treated  |  |   |
|              | by the department as a relevant  |  |   |
|              | factor when making a nexus   |  |   |
|              | determination if the employee(s) in                                      |  |   |
|              | question are regularly based outside                                     |  |   |
|              | Oregon.)   |  |   |
|              | //   |  |   |
|              |  |  |   |
|              | (CAT - waive penalties if good faith                                     |  |   |
|              | estimate on first quarter CAT  |  |   |
|              | payment due April 30)  |  |   |
| Pennsylvania | DOR COVID Page (5/8/20)  | PA DOR COVID-19 Information – electronic signature info. (8/28/20)             | From Law 360 article on introduced legislation  |
|              |  |  | to provide credit for manufacturing PPE         |
|              | PA DOR COVID-19 Information –  | "Waiver for Signature on Corporate Paper Tax Returns                           | (4/16/20)                                       |
|              | electronic signature info. (8/28/20)                                     | The Department of Revenue is temporarily waiving the requirement for           |   |
|              |  | corporate officers to physically sign and date certain corporate tax           | "Pa. Bill Seeks Tax Credit For Makers Of        |
|              | PA DOR Find Answers including  | returns with a wet signature. This waiver applies to tax returns that          | Protective Gear                                 |
|              | nexus treatment of employees   | cannot be submitted to the department electronically. Examples are the         | Pennsylvania would give a tax credit to         |
|              | working from home during   | returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax.         | manufacturers that retrofit their businesses to |
|              | pandemic (4/20/20)   |  | manufacture personal protective equipment in    |

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|       |   | This waiver will be in place during the emergency disaster declaration  | response to the COVID-19 pandemic, under a   |
|       | <u>FAQ</u> s (4/17/20)  | signed by Gov. Wolf in response to the COVID-19 pandemic. The   | bill recently introduced in the state"   |
|       |   | emergency disaster declaration was signed on March 6, 2020.   |  |
|       | PA DOR <u>Relief for Taxpayers</u>                                      | In place of the corporate officer signature, the person who prepares the  | From Law 360 <u>article</u> on introduced legislation  |
|       | During COVID-19 Pandemic  | return should write in "COVID-19" on the signature line. This will serve  | to exempt CARES payments from state tax  |
|       | (4/17/20)   | as a temporary solution to authenticate the filing of the return if the   | (4/15/20)  |
|       | DA DOD N Data and Dation  | corporate officer is unable to sign and date the return due to the  | (Dense 1 and D'II We 11 E and CADEC A.   |
|       | PA DOR <u>News Release</u> on Relief<br>for Taxpayers (4/15/20)         | pandemic.<br>Waiver for Signature on Pass-Through Paper Tax Returns   | "Pennsylvania Bill Would Exempt CARES Act<br>Payments From State Tax                             |
|       | 101 Taxpayers (4/15/20)   | The Department of Revenue is temporarily waiving the requirement for  | Pennsylvania would exempt federal COVID-19   |
|       | PA DOR News Release on  | a general partner, principal officer or authorized individual to physically   | relief payments from state income tax under a  |
|       | Pennsylvania Businesses to Benefit                                      | sign and date certain pass-through tax returns with a wet signature. This   | bill that has been introduced in the state House   |
|       | from Waiver for Prepayments of  | waiver applies to tax returns that cannot be submitted to the department  | of Representatives. H.B. 2408, introduced  |
|       | Sales Tax $(4/14/20)$   | electronically.   | Tuesday." (4/15/20)  |
|       |   | This waiver will be in place during the emergency disaster declaration  |  |
|       | PA DOR Press Release on Scam  | signed by Gov. Wolf in response to the COVID-19 pandemic. The   |  |
|       | Warning: Fraudsters Using New   | emergency disaster declaration was signed on March 6, 2020.   |  |
|       | Tactics to Steal Personal Data  | In place of the general partner, principal officer or authorized individual   | PA – enacted - Act 10 of 2020, which extends   |
|       | During COVID-19 Pandemic  | signature, the person who prepares the return should write in "COVID-   | the due date of certain personal income tax  |
|       | (4/7/20)  | 19" on the signature line. This will serve as a temporary solution to   | returns and payments, as well as waiving   |
|       |   | authenticate the filing of the return if the general partner, principal   | certain other income tax dates. Act 10 of 2020   |
|       | PA DOR <u>News Release on</u>   | officer, or authorized individual is unable to sign and date the return due   | also extends the deadline for the filing of 2019   |
|       | Extension of Filing Deadlines to<br>Trusts and Estates and Partnerships | to the pandemic." (8/28/20)   | local tax returns and payments to July 15, 2020.   |
|       | and S Corps (4/2/20)  | DOR COVID Page (5/8/20)   | PA DOR COVID-19 Webpage (4/2/20)   |
|       | <u>and S Corps</u> (4/2/20)   | DOR COVID Fage (5/8/20)   | <u>PA DOK COVID-19 Webpage</u> (4/2/20)  |
|       | PA DOR COVID-19 Webpage   | "Federal Stimulus Checks Not Subject to PA Taxes  | "Offices Closed  |
|       | (4/2/20)  |   | The Department of Revenue's offices and  |
|       |   | The stimulus checks, otherwise known as economic impact payments,<br>being distributed by the federal government are not subject to | customer service call center are currently closed  |
|       | City of Philadelphia DOR  | Pennsylvania personal income tax. The payment is considered a rebate  | as the commonwealth takes steps to help slow   |
|       | Announcement on Employee Nexus  | that is non-taxable in Pennsylvania. The payment is considered a rebate   | the spread of COVID-19 in Pennsylvania. That   |
|       | and Sourcing (4/22/20)  | as part of the federal economic stimulus legislation that was signed into   | means anyone visiting a Revenue district office  |
|       |   | law in March in response to the COVID-19 pandemic." (5/8/20)  | or trying to call the department over the phone  |
|       |   |   | will not be able to reach a representative at this   |
|       | City of Philadelphia DOR News   | DOR <u>News Release</u> (3/21/2))   | time.  |
|       | Release - Business Income &   | "The deadline for taxpayers who make quarterly estimated personal   | As an alternative, the department is encouraging   |
|       | Receipts Tax (BIRT), Net Profits  | income tax payments is also extended to July 15, 2020. That means   | taxpayers to use its <u>Online Customer Service</u>  |
|       | Tax (NPT) filing and payment $(4/14/20)$                                | estimated payments for the first and second quarters of 2020 will be due  | <u>CenterOpens In A New Window</u> , available at  |
|       | extensions policy update (4/14/20)                                      | by July 15, 2020."  | revenue-pa.custhelp.comOpens In A New<br>Window. You can use this resource to                    |
|       |   | DA DOD Find Answers including news tractment of smallers and the  | <u>window</u> . You can use this resource to<br>electronically submit a question to a department |
|       | (DOR fully closed)  | PA DOR Find Answers including nexus treatment of employees working from home during pandemic (4/20/20)                              | representative. The department representative  |
|       | (DOK lully closed)  | from nome during pandemic (4/20/20)   | will be able to respond through a secure,  |
|       |   |   | electronic process that is similar to receiving an   |
|       | I   | 1   | cieca sine process and is similar to receiving an  |

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|       | (July $15 - \underline{PA}$ - filing and payment           | "Will an employee working from home temporarily due to the COVID-19      | email. Additionally, the Online Customer            |
|       | extended for personal income tax                           | pandemic create nexus for PA Corporate Net Income Tax (CNIT)             | Service CenterOpens In A New Window                 |
|       | returns, and trusts and estates,                           | purposes for a business that otherwise does not have nexus with PA?      | includes thousands of answers to common tax-        |
|       | partnerships, and S corporations                           | Answer ID 3738   Published 04/03/2020 12:07 PM   Updated                 | related questions.                                  |
|       | returns and payments – waive                               | 04/03/2020 12:16 PM  | We appreciate your patience during this time."      |
|       | penalties and interest on 2019                             | Will an employee working from home temporarily due to the COVID-19       |   |
|       | personal income tax payments                               | pandemic create nexus for PA Corporate Net Income Tax (CNIT)             |   |
|       | through the new deadline of 7/15/20                        | purposes for a business that otherwise does not have nexus with PA?      | Accounting deemed essential services in the         |
|       | – applies to both final 2019 tax                           | Governor Tom Wolf issued a Proclamation of Disaster Emergency on         | state. Gov. Wolf <u>updated</u> the list of life-   |
|       | returns and payments and estimated                         | March 6, 2020. As a result of COVID-19 causing people to temporarily     | sustaining businesses to include accounting, tax    |
|       | payments for the first and second                          | work from home as a matter of safety and public health, the department   | preparation, bookkeeping, and payroll services.     |
|       | quarters of 2020 for the above                             | will not seek to impose CNIT nexus solely on the basis of this temporary | (3/20/20)   |
|       | returns. The department is                                 | activity occurring during the duration of this emergency.                |   |
|       | extending the due date for non-                            | Answers others found helpful   | <b>Update from the PICPA</b> (3/21/20):             |
|       | resident withholding and partnership                       | If an employee who normally works in PA and receives PA source           | "Pennsylvania law stipulates that the deadline      |
|       | corporate net income tax                                   | compensation works from home in another state temporarily due to the     | for filing personal income tax (PA 40) must         |
|       | withholding payments to July 15.                           | COVID-19 pandemic, does the source of his compensation change to         | align with the federal deadline. Other taxes are    |
|       | Extends the filing date by three                           | non-PA source compensation?  | not impacted and would need a change in state       |
|       | months for certain information                             | Governor Tom Wolf issued a Proclamation of Disaster Emergency on         | law to move deadlines. PICPA is working with        |
|       | returns (1099-R, 1099-MISC, and                            | March 6, 2020. If the employee is working from home temporarily due      | allies in the legislature to effect needed          |
|       | W2-G). There are no additional                             | to the COVID-19 pandemic, the department would not consider that as      | changes."   |
|       | extensions for fiscal year filers                          | a change to the sourcing of the employee's compensation. It would        |   |
|       | (taxpayers with a tax year other than                      | remain PA source income for all tax purposes, including PA-40            | "PLEASE NOTE: PICPA is in constant contact          |
|       | January to December). Processing                           | reporting, employer withholding and three-factor business income         | with the DOR and local tax municipalities and       |
|       | delays on paper filed returns.                             | apportionment purposes for S Corporations, partnerships and              | will provide updates to this page as soon as        |
|       | Extension of Filing Deadline<br>Applies to Trusts/Estates, | individuals.   | possible."  |
|       | Partnerships and S Corporations to                         |  | "LOCAL  |
|       | July 15, 2020. Governor Tom Wolf                           | Will a PA employer of a non-resident employee temporarily working        | The PICPA is also working with local                |
|       | recently signed into law Act 10 of                         | from home due to the COVID-19 pandemic in a state that doesn't have      | municipalities on their filing deadlines. The       |
|       | 2020, which extends the due date of                        | a reciprocity agreement with PA be required to withhold PIT on           | Pennsylvania Local Tax Enabling Act stipulates      |
|       | certain personal income tax returns                        | compensation?  | the local municipality filing and payment           |
|       | and payments, as well as waiving                           | If the employee is working from home temporarily due to the COVID-       | deadline is April 15. The PICPA team is             |
|       | certain other income tax dates. The                        | 19 pandemic, the department would not consider that as a change to the   | working alongside legislators and the DOR on a      |
|       | Department of Revenue also                                 | sourcing of the employee's compensation. That means the employee's       | waivers or update to this law to align with the     |
|       | announced it is extending the due                          | compensation remains PA source, and the employer is required to          | PA and Federal filing and payment extension of      |
|       | date for corporations with tax                             | withhold on the compensation.  | July 15.  |
|       | returns due May 15 to August 14,                           | Will an employee working from home temporarily due to the COVID-         |   |
|       | 2020. There is no extension for the                        | 19 pandemic create nexus for Sales and Use Tax (SUT) purposes for a      | We will continue to share updates as we learn       |
|       | June 15 estimated payment due date                         | business that otherwise does not have nexus with PA?                     | more. Follow our <u>Webpage</u> , <u>Facebook</u> , |
|       | for corporations. The Department of                        | "Governor Tom Wolf issued a Proclamation of Disaster Emergency on        | LinkedIn, and Twitter feeds."                       |
|       | Revenue is temporarily waiving the                         | March 6, 2020. As a result of COVID-19 causing people to temporarily     | ,,  |
|       | requirement for corporate officers to                      | work from home as a matter of safety and public health, the department   | Pennsylvania Department of Revenue fully            |
|       | physically sign and date certain                           | will not seek to impose SUT nexus solely on the basis of this            | closed. (per FTA, 3/17/20)                          |
|       |  | temporary activity occurring during the duration of this emergency."     | <b>u</b> ,  |

| State | Guidance/Date   | Guidance Relief Provisions for Coronavirus   | Other Information   |
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|       | corporate tax returns with a wet                                      | Our company is located outside of Pennsylvania. We have an employee  |   |
|       | signature. This waiver applies to tax                                 | who is a PA resident. What forms must we complete to withhold PA   | PA DOR coronavirus alert website posting:   |
|       | returns that cannot be submitted to                                   | <u>tax?</u>  | (3/22/20)   |
|       | the department electronically.  | 2019 Property Tax/Rent Rebate Extension due to COVID-19"   |   |
|       | Examples are the returns due for                                      | (4/20/20)  | "Operations Updates: Offices Closed,  |
|       | Gross Premiums Tax and Mutual   |  | Inheritance Tax Returns, Tax Appeals,   |
|       | Thrift Institutions Tax.  | <u>FAQ</u> s (4/17/20)   | Assessments and Notices, IFTA/MCRT  |
|       | This waiver will be in place during                                   |  | Requirements  |
|       | the emergency disaster declaration                                    | PA DOR Relief for Taxpayers During COVID-19 Pandemic (4/17/20)   | The Department of Revenue's offices and   |
|       | signed by Gov. Wolf in response to                                    |  | customer service call center are currently closed                                 |
|       | the COVID-19 pandemic. The  | "To help taxpayers facing financial challenges resulting from the  | as the commonwealth takes steps to help slow                                      |
|       | Department of Revenue is aware  | COVID-19 pandemic, the Pennsylvania Department of Revenue is   | the spread of COVID-19 in Pennsylvania. That                                      |
|       | that taxpayers have been unable to                                    | providing taxpayers with increased flexibility, additional time to meet  | means anyone visiting a Revenue district office                                   |
|       | meet their Inheritance Tax filing and                                 | tax obligations, and relief from a number of compliance actions. The   | or trying to call the department over the phone                                   |
|       | payment obligations. To address                                       | goal is to help Pennsylvania taxpayers and citizens during this  | will not be able to reach a representative at this                                |
|       | these concerns, the department is                                     | unprecedented health crisis.   | time.   |
|       | asking County Register of Wills                                       | The department has issued waivers for certain requirements and the   | As an alternative, the department is encouraging                                  |
|       | offices to implement the following                                    | Governor signed legislation to extend tax due dates in order to give   | taxpayers to use its Online Customer Service                                      |
|       | procedures when their operations                                      | taxpayers more time to meet their tax obligations during this difficult  | Center, available at <u>revenue-</u>  |
|       | resume: If a taxpayer is filing a                                     | time. To complement these actions, from April 15, 2020 to July 15,   | pa.custhelp.comOpens In A New Window. You   |
|       | return or making a payment and  | 2020, the department will adjust many of its tax compliance programs   | can use this resource to electronically submit a                                  |
|       | indicates that either was due during                                  | and processes to help individuals and businesses. This will allow  | question to a department representative. The                                      |
|       | the timeframe that offices were                                       | Pennsylvania taxpayers three months to focus on their health, safety and   | department representative will be able to   |
|       | closed, please place a date received                                  | adhering to guidance from health authorities.  | respond through a secure, electronic process                                      |
|       | as of March 12, 2020, on the return                                   | Pause Payments for Existing Payment Plans  | that is similar to receiving an email.  |
|       | and the receipt. In addition, the                                     | Taxpayers under an existing payment plan are granted the opportunity   | Additionally, the Online Customer Service   |
|       | department is making system   | for payments to be suspended without canceling the agreement by  | Center includes thousands of answers to   |
|       | modifications to not apply penalties                                  | emailing a request to <u>RA-RV-CEC-DPP@pa.gov</u> . The department will  | common tax-related questions.   |
|       | for payments received late, that                                      | not default any payment plans during this limited timeframe, even if new   | We appreciate your patience during this time.                                     |
|       | otherwise would have been timely                                      | delinquencies or non-filed periods arise. However, interest will continue  | Update on Inheritance Tax Returns   |
|       | during office closures. Federal                                       | to accrue on any unpaid tax balances.  | Due to the recent closing of commonwealth and                                     |
|       | Stimulus Checks Not Subject to PA Taxes. The federal stimulus checks, | Provide Flexible Terms for New Payment Plans   | county office buildings to help prevent the spread of COVID-19, the Department of |
|       | otherwise known as economic   | The department will revise general payment plan guidelines to permit   | Revenue is aware that taxpayers have been   |
|       | impact payments, being distributed                                    | greater flexibility on payment amount and duration of time. Taxpayers  | unable to meet their Inheritance Tax filing and                                   |
|       | by the federal government are not                                     | will now have the ability to request a payment plan for outstanding  | payment obligations. To address these concerns,                                   |
|       | subject to Pennsylvania personal                                      | liabilities without the department imposing a lien. The department will  | the department is asking County Register of                                       |
|       | income tax. The payment is  | also not require financial disclosure documentation for payment plans<br>that are under \$12,000 and can be resolved within 12 months. | Wills offices to implement the following  |
|       | considered a rebate that is non-                                      |  | procedures when their operations resume:  |
|       | taxable in Pennsylvania. The  | • \$6,000 and less – Plans up to 6 months  | • If a taxpayer is filing a return or   |
|       | payments are being distributed as                                     | • \$12,000 and less – Plans up to 12 months  | making a payment and indicates that   |
|       | part of the federal economic  | Focused Customer Service   | either was due during the timeframe   |
|       | stimulus legislation that was signed                                  | The department is available to answer taxpayer questions through its   | that offices were closed, please place a  |
|       | into law in March in response to the                                  | Online Customer Service Center, available at <u>revenue-</u>   | that offices were closed, please place a  |
|       | u in trater in response to the  | pa.custhelp.comOpens In A New Window. Taxpayers can find answers   | <u> </u>  |

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|       | COVID-19 pandemic Stimulus  | to thousands of common tax questions or submit their tax-specific               | date received as of March 12, 2020, on                 |
|       | Checks Not Considered Income For  | questions to a department representative. The department will also              | the return and the receipt.                            |
|       | Property Tax/Rent Rebate Program  | update taxpayers on its flexible compliance measures.                           | • In addition, the department is making                |
|       | - The stimulus checks, otherwise  | Collections and Enforcement Activities  | system modifications to not apply                      |
|       | known as economic impact  | In an effort to provide taxpayer service during this unprecedented time,        | penalties for payments received late,                  |
|       | payments, being distributed by the  | enforcement staff will be available for businesses to discuss proactive         | that otherwise would have been timely                  |
|       | federal government in response to   | ways to comply with Pennsylvania tax laws. Small and newly registered           | during office closures.                                |
|       | the COVID-19 pandemic will not be   | businesses are encouraged to contact local District Offices in an effort to     | Information on Tax Appeals                             |
|       | considered as income for applicants   | help avoid falling into common tax pitfalls. The department will work           | Because commonwealth offices are currently             |
|       | of the Property Tax/Rent Rebate   | with businesses to help them avoid common filing errors, navigate the           | closed to help prevent the spread of COVID-19,         |
|       | Program. The payment is considered  | department's website to locate specific guidance, and answer any                | there will be additional time in certain cases for     |
|       | a rebate that Pennsylvanians should   | questions about electronic filing and payment.                                  | taxpayers who wish to appeal a tax assessment          |
|       | not include on the Property Tax or  | The department will limit the imposition of new enforcement actions on          | issued by the Department of Revenue or file a          |
|       | Rent Rebate Claim form (PA-1000).   | tax liabilities, but will continue to work to resolve debt for large and        | petition for a tax refund with the <b>Board of</b>     |
|       | The deadline for older adults and   | complex accounts that remain outstanding. In addition, the department           | <u>Appeals</u> . A petition will be accepted as timely |
|       | Pennsylvania residents with   | will continue to pursue taxpayers that willfully avoid meeting their            | filed if it is filed by the later of the following     |
|       | disabilities to apply for rebates on  | Pennsylvania tax obligations.   | dates:   |
|       | rent and property taxes paid in 2019  | The following automatic enforcement actions will be temporarily                 | • 30 days after the reopening of the                   |
|       | has been extended from June 30 to   | reduced or suspended:   | Board of Appeals offices; or                           |
|       | Dec. 31, 2020. If you received a  | • Liens – significant reduction in the number of new tax liens                  | • The original appeal deadline.                        |
|       | notice or assessment from the   | filed   | Please know that If the appeal deadline fell on a      |
|       | department that requires a response   | • Wage garnishments – action will not be taken for new tax                      | date prior to the closure of commonwealth              |
|       | by a specific date, please know that  | debts   | offices (March 16, 2020), the original appeal          |
|       | the deadline to respond is suspended  | • <b>Bank attachments</b> – action will not be taken for new tax debts          | deadline is still applicable. In other words, in       |
|       | temporarily. That temporary   | • License inspections, revocations and citations – actions will                 | these cases petitions will be considered as            |
|       | suspension will be lifted once the  | be limited during this program  | timely filed if they are filed by the last day of      |
|       | Department of Revenue's offices   | • Requirements for tax clearances – tax clearances and                          | the appeal period. Additionally, the Board of          |
|       | have reopened. Further guidance   | compliance checks will be conducted consistent with the more                    | Appeals will accept any submission of                  |
|       | will be posted on the Revenue   | lenient debt collection/resolution approach. Collectors will                    | requested documentation as long as it is               |
|       | website as it becomes available.  | encourage use of the deferred payment plans.                                    | received within 30 days after the Board of             |
|       | There will be additional time in  | • Use of private collection agencies – new case referrals are                   | Appeals offices reopen.                                |
|       | certain cases for taxpayers who wish  | suspended. Private collection agencies will be instructed only to               | Visit the Board of Appeals' <u>Online Petition</u>     |
|       | to appeal a tax assessment issued by<br>the Department of Revenue or file a | respond to taxpayer inquiries for accounts previously referred                  | <u>Center</u> for further information on tax appeals.  |
|       | petition for a tax refund with the  | by the department.  | Information on Assessments and Notices                 |
|       | <u>Board of Appeals</u> . A petition will be                                | Non-filer Notices   | The Department of Revenue continues to                 |
|       | accepted as timely filed if it is filed                                     | The department will continue to send non-filer notices and conduct              | process electronically filed tax returns and           |
|       | by the later of the following dates:  | automated call campaigns for business taxes as a reminder of their              | payments while government operations are shut          |
|       | 30 days after the reopening of the  | obligations. Businesses are encouraged to file and remit online using <u>e-</u> | down due to the COVID-19 outbreak. If you              |
|       | Board of Appeals offices; or the  | <u>TIDES</u> , the department's online tax system for businesses. Find the      | received a notice or assessment from the               |
|       | original appeal deadline. Please  | <u>REV-819</u> on the department's website for a schedule of return and         | department that requires a response by a               |
|       | know that if the appeal deadline fell                                       | prepayment due dates.   | specific date, please know that the deadline to        |
|       | on a date prior to the closure of   | Once returns have been filed, taxpayers who have a financial hardship           | respond is suspended temporarily. That                 |
|       | commonwealth offices (March 16,   | can take that opportunity to resolve any outstanding liabilities by             | temporary suspension will be lifted once the           |
|       | commonweatur offices (water 10,   | entering into a payment plan using the department's new flexible terms.         | Department of Revenue's offices have                   |

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|       | 2020), the original appeal deadline     | Trust Fund Taxes  | reopened. Further guidance will be posted on        |
|       | is still applicable. In other words, in | All collected trust fund monies must be reported and remitted in full in  | the Revenue website as it becomes available.        |
|       | these cases petitions will be           | accordance with your filing frequency. The department will not issue an   | IFTA/MCRT Requirements Temporarily                  |
|       | considered as timely filed if they are  | extension of payment dates related to trust fund taxes.   | Waived  |
|       | filed by the last day of the appeal     | Tax Credit and Incentive Programs   | Certain requirements concerning the                 |
|       | period. Additionally, the Board of      | Tax clearances statutorily required will continue to be administered  | International Fuel Tax Agreement (IFTA) and         |
|       | Appeals will accept any submission      | timely to ensure that the Commonwealth can fulfill contractual  | Motor Carrier Road Tax (MCRT) are                   |
|       | of requested documentation as long      | obligations to award benefits to those participating in economic  | temporarily waived for all commercial carriers      |
|       | as it is received within 30 days after  | development programs.   | and vehicles traveling into or within               |
|       | the Board of Appeals offices            | Assessed Penalties  | Pennsylvania. This waiver applies to decals,        |
|       | reopen. Waiver of In-Person Service     | During this limited period, the department will generally abate penalties   | temporary permits and trip permits. This action     |
|       | of Legal Action Requirement.            | provided that taxpayers have remitted all outstanding trust fund taxes  | is being taken to ensure commercial carriers ar     |
|       | Pursuant to PA.R.Civ. P. 402(b), the    | that they have collected.   | vehicles that are transporting essential services   |
|       | Office of General Counsel has           | Desk Review and Field Audit   | or emergency relief supplies to areas in            |
|       | agreed to waive the in-person           | During this period, the department through its Bureau of Desk Review &  | Pennsylvania affected by the COVID-19               |
|       | service requirement on legal actions    | Analysis and Bureau of Audits, will not initiate new desk reviews or  | outbreak are able to do so.                         |
|       | and accept service via email or mail    | field audits in most cases. There may be exceptions if it is deemed   | This temporary waiver comes after                   |
|       | during the COVID-19 outbreak.           | necessary to protect the Commonwealth's interest in preserving the  | Pennsylvania Governor Tom Wolf issued a             |
|       | Businesses that collect Pennsylvania    | applicable statute of limitations or as it relates to refund claims. The  | Proclamation of Disaster Emergency. It is           |
|       | sales tax will not have to make         | department will work with taxpayers to complete its review of work that   | necessary to waive any statutory provisions that    |
|       | Accelerated Sales Tax (AST)             | is in progress.   | may slow, limit or otherwise hinder the timely      |
|       | prepayments in April, May or June,      | The Bureau of Audits will continue to work with taxpayers to complete   | and efficient transportation by commercial          |
|       | the Department of Revenue has           | audit work that is in process through correspondence where possible and   | vehicles during the COVID-19 emergency.             |
|       | announced. That means businesses        | avoid in-person meetings until at least July 15, 2020. The Department of  | The temporary waiver remains in effect from         |
|       | that normally have a monthly            | Revenue will continue to take the steps necessary to protect applicable   | March 19, 2020 until it is determined by Gov.       |
|       | prepayment requirement will not be      | statutes of limitations. In instances where statute expirations might be  | Wolf that the emergency no longer exists, or fo     |
|       | charged penalties for missing the       | jeopardized during this period, taxpayers are encouraged to cooperate in  | 30 days, whichever occurs later."                   |
|       | prepayment deadline during this         | extending such statutes and the department will also be flexible with   | <i>"Waiver of Penalties on Accelerated Sales Ta</i> |
|       | three-month period.                     | taxpayers in granting requests to provide more time.  | Prepayments   |
|       | Certain requirements concerning         | • <b>In-Person Meetings</b> – In-person meetings will be suspended.   | To assist the business community as the             |
|       | the <u>International Fuel Tax</u>       | The Bureau of Audits will continue to conduct its audit work  | commonwealth responds to the COVID-19               |
|       | Agreement (IFTA) and Motor              | remotely where possible. To facilitate the progress of open   | outbreak, the Department of Revenue is              |
|       | <u>Carrier Road Tax (MCRT)</u> are      | examinations, taxpayers are encouraged to respond to any  | waiving penalties for businesses that are           |
|       | temporarily waived for all              | requests for information if they are able to do so. Where field   | required to make Accelerated Sales Tax (AST         |
|       | commercial carriers and vehicles        | work at a taxpayer's site will be necessary, the department will  | prepayments by the deadline of Friday, March        |
|       | traveling into or within                | work with taxpayers to schedule that work to resume after this  | 20.   |
|       | Pennsylvania. This waiver applies to    | period. Keep in mind that depending on developments, it may   | Additionally, for April sales tax payments, the     |
|       | decals, temporary permits and trip      |   | department is waiving the AST prepayment            |
|       | permits. This temporary waiver          | be determined that resuming field work is in the best interest of<br>both parties due to quailability of people and records. If all | requirement and asking businesses to simply         |
|       |   | both parties due to availability of people and records. If all  | remit the sales tax that they have collected in     |
|       | comes after Pennsylvania Governor       | parties agree, field work may be approved to resume prior to  | •   |
|       | Tom Wolf issued a Proclamation of       | July 15.  | March.  |
|       | Disaster Emergency. It is necessary     | • Audit Penalty Abatement and Interest Relief – Existing audit  | Visit the Department of Revenue's page on           |
|       | to waive any statutory provisions       | penalty abatement parameters will be broadened for audits that  | Accelerated Sales Tax Prepayments for more          |
|       | that may slow, limit or otherwise       | are completed during the remainder of this calendar year.   |   |

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|       | hinder the timely and efficient        | Additionally, to take into account the impact of halting field   | information on how to calculate your                  |
|       | transportation by commercial           | audit work, currently in progress sales tax, fuels tax, and IFTA   | prepayments.  |
|       | vehicles during the COVID-19           | audits that are completed and assessed prior to December 31,   | All businesses are encouraged to remit online         |
|       | emergency. The temporary waiver        | 2020 will include up to 90 days of interest relief to address  | using <u>e-TIDES</u> , the department's online tax    |
|       | remains in effect from March 19,       | delays in fieldwork.   | system for businesses. Find the <u>REV-819</u> on the |
|       | 2020 until it is determined by Gov.    | Board of Appeals   | department's website for a schedule of return         |
|       | Wolf that the emergency no longer      | All in-person hearings will be suspended until further notice. During this   | and prepayment due dates. You can also visit          |
|       | exists, or for 30 days, whichever      | time, taxpayers are strongly encouraged to file all appeals using the  | the department's Online Customer Service              |
|       | occurs later. Anyone holding an        | Board's online petition center at www.boardofappeals.state.pa.us. Read   | CenterOpens In A New Window to find                   |
|       | unclaimed winning ticket from a        | Board of Appeals Operations During COVID-19 Pandemic (.PDF) for  | answers to common tax questions or submit a           |
|       | horse race held in Pennsylvania        | more information.  | question to the department."                          |
|       | during 2019 will have more time to     | Conclusion   | "Property Tax/Rent Rebate Program                     |
|       | claim their winning ticket. The        | The department is aware of the urgent need of our state's taxpayers to   | Application Deadline Extended to End of Year          |
|       | deadline has been extended to May      | have increased time and flexibility. This plan affirms our agency's  | In response to the COVID-19 outbreak, the             |
|       | 31, 2020 for tickets purchased         | commitment to providing assistance in addressing their tax obligations.  | deadline for older adults and Pennsylvania            |
|       | during 2019. The department will       | This is viewed as a first step in working with taxpayers and practitioners   | residents with disabilities to apply for rebates      |
|       | limit the imposition of new            | to help maintain and promote tax compliance. Over the next three   | on rent and property taxes paid in 2019 has           |
|       | enforcement actions on tax             | months, the department will continue to evaluate if it needs to extend the   | been extended from June 30 to Dec. 31, 2020,          |
|       | liabilities, but will continue to work | program and if additional actions can be taken to enable taxpayers to  | the Department of Revenue announced today.            |
|       | to resolve debt for large and          | comply with Pennsylvania tax laws. Where businesses and individuals  | Read more about the extension <u>here</u> ."          |
|       | complex accounts that remain           | have not been able to report and pay timely, we plan to fully explore  |   |
|       | outstanding. <u>The Department of</u>  | how we can restore their routine voluntary compliance.   | Other info. at <u>PA coronavirus page</u>             |
|       | Revenue will:                          |  |   |
|       | • Pause payments for existing          | PA DOR <u>News Release</u> (4/15/20)   |   |
|       | payment plans upon requests            |  |   |
|       | from taxpayers.                        | "Wolf Administration Provides Relief for Taxpayers Affected by   |   |
|       | • Provide flexible terms for new       | COVID-19 Pandemic  |   |
|       | payment plans.                         | Governor Tom Wolf announced today the Department of Revenue is   |   |
|       | • Work to boost customer service       | providing relief to Pennsylvanians and businesses affected by the  |   |
|       | for taxpayers impacted by the          | COVID-19 pandemic. The department is offering taxpayers increased  |   |
|       | pandemic.                              | flexibility, additional time to meet their tax obligations, and a pause on   |   |
|       | • Suspend or reduce automatic          | several of its standard enforcement actions.   |   |
|       | enforcement actions regarding          | "As we all work together to prevent the spread of COVID-19, it's critical for us to take action that will provide immediate relief for |   |
|       | liens, wage garnishments, bank         | Pennsylvanians and our businesses," Governor Wolf said. "In addition to  |   |
|       | attachments, license                   | extending tax filing and payment deadlines, we are giving taxpayers  |   |
|       | inspections, requirements for          | more time and flexibility in other areas so that they can concentrate on   |   |
|       | tax clearances and use of              | their well-being. This is a needed step that will help everyone during this  |   |
|       | private collection agencies.           | uncertain time."   |   |
|       | • Suspend the creation of new          | This temporary relief for taxpayers will remain in effect through at least   |   |
|       | desk reviews and field audits in       | July 15, 2020. Details on the specific relief can be found on the  |   |
|       | most cases.                            | Department of Revenue's website under its <u>COVID-19 information</u>  |   |
|       | • Suspend in-person meetings           |  |   |
|       | with taxpayers in most cases.          | page.  |   |

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|       | • Broaden audit penalty  | "While people focus on their health and keeping themselves and their         |                   |
|       | abatement and interest relief.                                       | families safe during the pandemic, our goal is to ease the burden for our    |                   |
|       | • Continue to administer tax   | customers and help everyone move forward," Revenue Secretary Dan             |                   |
|       | credit and incentive programs.                                       | Hassell said. "We want to help people and businesses make it through         |                   |
|       | • Abate penalties in most cases if                                   | this challenging situation."   |                   |
|       | taxpayers have remitted trust  | The Department of Revenue will:  |                   |
|       | fund taxes they collected.   | • Pause payments for existing payment plans upon requests from               |                   |
|       | All collected trust fund monies                                      | taxpayers.   |                   |
|       | must be reported and remitted in                                     | • Provide flexible terms for new payment plans.                              |                   |
|       | full in accordance with your filing                                  | • Work to boost customer service for taxpayers impacted by the               |                   |
|       | frequency. The department will                                       | pandemic.  |                   |
|       | not issue an extension of payment                                    | • Suspend or reduce automatic enforcement actions regarding liens,           |                   |
|       | dates related to trust fund taxes.                                   | wage garnishments, bank attachments, license inspections,                    |                   |
|       | The department will not seek to                                      | requirements for tax clearances and use of private collection                |                   |
|       | impose CNIT <b>nexus</b> solely on the                               | agencies.  |                   |
|       | basis of this temporary activity<br>occurring during the duration of | • Suspend the creation of new desk reviews and field audits in most          |                   |
|       | this emergency. The department                                       | cases.   |                   |
|       | will not seek to impose SUT <b>nexus</b>                             | • Suspend in-person meetings with taxpayers in most cases.                   |                   |
|       | solely on the basis of this  | • Broaden audit penalty abatement and interest relief.                       |                   |
|       | temporary activity occurring   | • Continue to administer tax credit and incentive programs.                  |                   |
|       | during the duration of this  | • Abate penalties in most cases if taxpayers have remitted trust fund        |                   |
|       | emergency. If the employee is  | taxes they collected.<br>Taxpayer Service and Assistance                     |                   |
|       | working from home temporarily  | In addition to the relief announced today, the Department of Revenue         |                   |
|       | due to the COVID-19 pandemic,  | also has:  |                   |
|       | the department would not consider                                    | <u>Extended the deadline to file state personal income tax returns</u> by 90 |                   |
|       | that as a change to the sourcing of                                  | days. The new deadline of July 15, 2020 is the same as the <u>new</u>        |                   |
|       | the employee's compensation. It                                      | federal deadlineOpens In A New Window.                                       |                   |
|       | would remain PA source income  | • Extended the deadline to file informational returns related to PA S        |                   |
|       | for all tax purposes, including PA-                                  | corporations, partnerships, and estates and trusts to July 15, 2020.         |                   |
|       | 40 reporting, employer   | • Extended the due date for corporations with tax returns due in May         |                   |
|       | withholding and three-factor   | to August 14, 2020.  |                   |
|       | business income apportionment  | • <u>Removed the requirement</u> for some businesses to make prepayments     |                   |
|       | purposes for S Corporations.   | of Sales and Use Tax for April, May and June of 2020. Many larger            |                   |
|       | partnerships and individuals. If                                     | businesses are required to make prepayments under normal                     |                   |
|       | the employee is working from<br>home temporarily due to the          | circumstances.   |                   |
|       | COVID-19 pandemic, the   | With the department's call centers closed to help prevent the spread of      |                   |
|       | department would not consider  | COVID-19, taxpayers seeking assistance are encouraged to use the             |                   |
|       | that as a change to the sourcing of                                  | department's Online Customer Service Center, available at revenue-           |                   |
|       | the employee's compensation.   | pa.custhelp.comOpens In A New Window. You can use this resource to           |                   |
|       | That means the employee's  | electronically submit a question to a department representative. The         |                   |
|       | compensation remains PA source,                                      | department representative will be able to respond through a secure,          |                   |
|       | F  | electronic process that is similar to receiving an email. Additionally, the  |                   |

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|       | and the employer is required to                | Online Customer Service Center includes thousands of answers to   |                   |
|       | withhold on the compensation.)                 | common tax-related questions.   |                   |
|       |  | Find Alerts from Revenue Online   |                   |
|       |  | Taxpayers and tax professionals are encouraged to visit the Department  |                   |
|       |  | of Revenue's COVID-19 information page on www.revenue.pa.gov for  |                   |
|       | (August $14 - \frac{PA}{PA}$ – corporation tax | additional guidance and updates on department operations. You can also  |                   |
|       | returns and payments due May 15                | visit the department's pages on FacebookOpens In A New Window,  |                   |
|       | are extended to August 14.)                    | TwitterOpens In A New Window and LinkedInOpens In A New   |                   |
|       |  | Window for real time updates.   |                   |
|       | (Philadelphia – July 15 - filing and           | Visit the commonwealth's Responding to COVID-19 guide for the latest  |                   |
|       | payments until July 15, 2020 for               | guidance and resources for Pennsylvanians or the Pennsylvania   |                   |
|       | businesses for the <b>Business Income</b>      | Department of Health's dedicated coronavirus webpage for the most up-   |                   |
|       | and Receipts Tax and the Net                   | to-date information regarding COVID-19." (4/15/20)  |                   |
|       | Profits Tax. This policy includes              |   |                   |
|       | estimated payments.)                           | PA DOR News Release on Pennsylvania Businesses to Benefit from  |                   |
|       |  | Waiver for Prepayments of Sales Tax (4/14/20)   |                   |
|       | (Philadelphia – April 30 - extended            |   |                   |
|       | real estate tax from March 31 to pay           | PA DOR Press Release on Scam Warning: Fraudsters Using New  |                   |
|       | an additional 30 days to April 30,             | Tactics to Steal Personal Data During COVID-19 Pandemic   |                   |
|       | 2020, and extended to April 30 the             | (4/7/20)  |                   |
|       | deadline to apply for an installment           |   |                   |
|       | payment plan for 2020 real estate              | Per Federation of Tax Administrators (4/13/20)  |                   |
|       | tax. Non-resident employees based              |   |                   |
|       | in Philadelphia whose employers                | Pennsylvania has extended the June 15 <sup>th</sup> payment for personal income   |                   |
|       | require to work from home as a                 | tax to July 15 <sup>th</sup> . The April 15 was delayed as well until July 15 <sup>th</sup> , along   |                   |
|       | result of the COVID-19 pandemic                | with the return and annual payment.   |                   |
|       | are not subject to City Wage Tax               |   |                   |
|       | withholding during that time."                 | $\frac{FAQs}{FAQs} (4/17/20)$   |                   |
|       | An employee may file refund claims             | "Federal Stimulus Checks Not Subject to PA Taxes  |                   |
|       | for any wage tax mistakenly                    | The stimulus checks, otherwise known as economic impact payments,   |                   |
|       | withheld during this (or any other)            | being distributed by the federal government are not subject to  |                   |
|       | period by filing a Wage Tax                    | Pennsylvania personal income tax. The payment is considered a rebate  |                   |
|       | Reconciliation Form in 2021.)                  | that is non-taxable in Pennsylvania. The payments are being distributed   |                   |
|       |  | as part of the federal economic stimulus legislation that was signed into   |                   |
|       | (Non-resident employees who work               | law in March in response to the COVID-19 pandemic.  |                   |
|       | for Philadelphia-based employers               | The U.S. Treasury Department and the Internal Revenue Service   |                   |
|       | are not subject to Philadelphia Wage           | announced the payments will be distributed automatically, with no   |                   |
|       | Tax during the time they are                   | action required for most people. However, some seniors and others who<br>typically do not file returns will need to submit a simple tax return to |                   |
|       | required to work outside of                    |   |                   |
|       | Philadelphia.)                                 | receive the stimulus payment.<br>Read the IRS press release, <u>Economic Impact Payments: What You</u>  |                   |
|       | (The City of Dhile deliching                   | <u>Need to KnowOpens In A New Window</u> , for further information. The   |                   |
|       | (The City of Philadelphia                      | IRS also said it would post additional information on   |                   |
|       | Department of Revenue will                     | IRS.gov/coronavirusOpens In A New Window as it becomes available."  |                   |
| L     | temporarily <u>waive the legal nexus</u>       | insigov/coronavirusopens in A new window as it becomes available.   |                   |

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|       | threshold established under §192603                         |  |                   |
|       | of the Philadelphia Code and under                          | "Property Tax/Rent Rebate Program Application Deadline Extended to   |                   |
|       | Section 103 of the BIRT                                     | End of Year  |                   |
|       | Regulations, which considers the                            | The deadline for older adults and Pennsylvania residents with disabilities   |                   |
|       | presence of employees working                               | to apply for rebates on rent and property taxes paid in 2019 has been  |                   |
|       | temporarily from home within                                | extended from June 30 to Dec. 31, 2020."   |                   |
|       | Philadelphia as establishing                                |  |                   |
|       | sufficient nexus for out-of-                                | "Stimulus Checks Not Considered Income For Property Tax/Rent   |                   |
|       | Philadelphia businesses. This                               | Rebate Program   |                   |
|       | waiver applies if and when an                               | The stimulus checks, otherwise known as economic impact payments,  |                   |
|       | employee works from home solely                             | being distributed by the federal government in response to the COVID-  |                   |
|       | as a result of the COVID-19                                 | 19 pandemic will not be considered as income for applicants of the   |                   |
|       | pandemic. Determination of                                  | Property Tax/Rent Rebate Program. The payment is considered a rebate   |                   |
|       | Taxable Receipts and  | that Pennsylvanians should not include on the Property Tax or Rent   |                   |
|       | Apportionment: Where Philadelphia                           | Rebate Claim form (PA-1000).   |                   |
|       | non-resident employees – who have                           | The Department of Revenue announced the deadline for older adults and  |                   |
|       | been performing services in their                           | Pennsylvania residents with disabilities to apply for rebates on rent and  |                   |
|       | assigned business locations within                          | property taxes paid in 2019 has been extended from June 30 to Dec. 31,   |                   |
|       | Philadelphia and have not                                   | 2020."   |                   |
|       | previously been required to work                            |  |                   |
|       | from home – are now temporarily                             | "Waiver of Penalties on Accelerated Sales Tax Prepayments  |                   |
|       | working from home solely as a                               | Businesses that collect Pennsylvania sales tax will not have to make   |                   |
|       | result of the COVID-19 pandemic,                            | Accelerated Sales Tax (AST) prepayments in April, May or June, the   |                   |
|       | the Department of Revenue deems                             | Department of Revenue has announced. That means businesses that  |                   |
|       | that such services are performed                            | normally have a monthly prepayment requirement will not be charged   |                   |
|       | within Philadelphia for the purposes                        | penalties for missing the prepayment deadline during this three-month  |                   |
|       | of sourcing receipts for BIRT and                           | period.  |                   |
|       | NPT. Philadelphia resident                                  | Under this new scenario, the department is asking businesses to simply   |                   |
|       | employees who had been<br>performing services for employers | remit the sales tax that they collected during the prior month. The due dates to remit sales tax will be April 20, May 20 and June 22, which |                   |
|       | outside the City before the COVID-                          | follows the standard due dates for monthly filers who have no  |                   |
|       | 19 pandemic who are now                                     | prepayment requirement.  |                   |
|       | temporarily working from their                              | Visit the Department of Revenue's page on <u>Accelerated Sales Tax</u>   |                   |
|       | homes in Philadelphia are covered                           | Prepayments for more information on how to calculate your  |                   |
|       | by this policy. <u>Receipts from</u>                        | prepayments.   |                   |
|       | services performed by these                                 | All businesses are encouraged to remit online using <u>e-TIDES</u> , the   |                   |
|       | Philadelphia resident employees at                          | department's online tax system for businesses. Find the <u>REV-819</u> on the  |                   |
|       | their Philadelphia homes solely as a                        | department's website for a schedule of return and prepayment due dates.  |                   |
|       | result of the COVID-19 pandemic                             | You can also visit the department's <u>Online Customer Service</u>   |                   |
|       | will not be sourced to Philadelphia                         | CenterOpens In A New Window to find answers to common tax  |                   |
|       | for BIRT and NPT. This special                              | questions or submit a question to the department."   |                   |
|       | sourcing rule is an exception that                          |  |                   |
|       | applies only for the duration of the                        |  |                   |
|       | Governor and Mayor's emergency                              |  |                   |
|       |   |  |                   |

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|       | stay-at-home orders issued in   | "Update on Inheritance Tax Returns  |                   |
|       | response to the COVID-19  | The Department of Revenue is aware that taxpayers have been unable to                   |                   |
|       | coronavirus health emergency.)  | meet their Inheritance Tax filing and payment obligations. To address                   |                   |
|       |   | these concerns, the department is asking County Register of Wills                       |                   |
|       | (" <u>Waiver for Signature on</u>                                       | offices to implement the following procedures when their operations                     |                   |
|       | Corporate Paper Tax Returns   | resume:   |                   |
|       | The Department of Revenue is  | • If a taxpayer is filing a return or making a payment and                              |                   |
|       | temporarily waiving the requirement                                     | indicates that either was due during the timeframe that offices                         |                   |
|       | for corporate officers to physically                                    | were closed, please place a date received as of March 12, 2020,                         |                   |
|       | sign and date certain corporate tax                                     | on the return and the receipt.  |                   |
|       | returns with a wet signature. This                                      | • In addition, the department is making system modifications to                         |                   |
|       | waiver applies to tax returns that                                      | not apply penalties for payments received late, that otherwise                          |                   |
|       | cannot be submitted to the  | would have been timely during office closures."   |                   |
|       | department electronically. Examples                                     |   |                   |
|       | are the returns due for Gross   | "Waiver for Signature on Corporate Paper Tax Returns                                    |                   |
|       | Premiums Tax and Mutual Thrift  | The Department of Revenue is temporarily waiving the requirement for                    |                   |
|       | Institutions Tax.   | corporate officers to physically sign and date certain corporate tax                    |                   |
|       | This waiver will be in place during                                     | returns with a wet signature. This waiver applies to tax returns that                   |                   |
|       | the emergency disaster declaration                                      | cannot be submitted to the department electronically. Examples are the                  |                   |
|       | signed by Gov. Wolf in response to                                      | returns due for Gross Premiums Tax and Mutual Thrift Institutions Tax.                  |                   |
|       | the COVID-19 pandemic. The  | This waiver will be in place during the emergency disaster declaration                  |                   |
|       | emergency disaster declaration was                                      | signed by Gov. Wolf in response to the COVID-19 pandemic. The                           |                   |
|       | signed on March 6, 2020.  | emergency disaster declaration was signed on March 6, 2020.                             |                   |
|       | In place of the corporate officer                                       | In place of the corporate officer signature, the person who prepares the                |                   |
|       | signature, the person who prepares                                      | return should write in "COVID-19" on the signature line. This will serve                |                   |
|       | the return should write in "COVID-                                      | as a temporary solution to authenticate the filing of the return if the                 |                   |
|       | <u>19" on the signature line. This will</u>                             | corporate officer is unable to sign and date the return due to the                      |                   |
|       | serve as a temporary solution to  | pandemic."  |                   |
|       | authenticate the filing of the return                                   |   |                   |
|       | if the corporate officer is unable to                                   | <u>FAQs</u> (4/3/20)  |                   |
|       | sign and date the return due to the                                     |   |                   |
|       | pandemic.<br>Wainen fan Simatana an Baar                                | PA DOR <u>News Release</u> (4/2/20)   |                   |
|       | Waiver for Signature on Pass-   |   |                   |
|       | Through Paper Tax Returns<br>The Department of Revenue is               | "Extension of Filing Deadline Applies to Trusts/Estates,                                |                   |
|       | temporarily waiving the requirement                                     | Partnerships and S Corporations   |                   |
|       | for a general partner, principal  | Due Date for Certain Corporation Returns Also Being Moved                               |                   |
|       |   | Governor Tom Wolf recently signed into law Act 10 of 2020, which                        |                   |
|       | officer or authorized individual to<br>physically sign and date certain | extends the due date of certain personal income tax returns and                         |                   |
|       | pass-through tax returns with a wet                                     | payments, as well as waiving certain other income tax dates. The                        |                   |
|       | signature. This waiver applies to tax                                   | Department of Revenue also announced today it is <b>extending the due</b>               |                   |
|       | returns that cannot be submitted to                                     | date for corporations with tax returns due in May to August 14,                         |                   |
|       | the department electronically.  | <b>2020</b> . "These sutersions for terrations will may ide more time for the filing of |                   |
|       | the department electromeany.  | "These extensions for taxpayers will provide more time for the filing of                |                   |
|       |   | returns as the Governor urges everyone to stay at home to help prevent                  |                   |

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|-------|--|--------------|-------------|-------------|---------------------------|-------------|--------------|----------------|-------------------|
|       | This waiver will be in place during  |              |             |             |                           |             |              | d. "We are     |                   |
|       | the emergency disaster declaration   | working w    |             |             |                           |             |              | nbly to        |                   |
|       | signed by Gov. Wolf in response to   | make sure    |             |             |                           |             |              |                |                   |
|       | the COVID-19 pandemic. The   | commonw      |             | ble to put  | their health              | and safet   | y first duri | ng this        |                   |
|       | emergency disaster declaration was   | challengin   |             | c; 11       |                           |             |              |                |                   |
|       | signed on March 6, 2020.   | Act 10 of 2  |             | fically pro | vides for th              | ne extensio | on of the fo | ollowing       |                   |
|       | In place of the general partner,   | tax filing c |             |             | 1.5.0000                  |             |              |                |                   |
|       | <u>principal officer or authorized</u><br>individual signature, the person who |              |             |             | y 15, 2020                | for declar  | ations of e  | stimated       |                   |
|       | prepares the return should write in  | -            | hal income  |             | 15 2020                   | <b>C</b>    |              |                |                   |
|       | "COVID-19" on the signature line.  |              | as the deal |             | y 15, 2020                | for paym    | ents of esti | mated          |                   |
|       | This will serve as a temporary   | 1            |             |             | . 15 2020                 | for the fil | ing of info  | man of i am al |                   |
|       | solution to authenticate the filing of   |              |             |             | y 15, 2020<br>ania S corp |             |              |                |                   |
|       | the return if the general partner,   |              |             |             | d estates ar              |             |              |                |                   |
|       | principal officer, or authorized   |              |             |             | three mont                |             |              |                |                   |
|       | individual is unable to sign and date  |              |             |             | SC, and W                 |             |              |                |                   |
|       | the return due to the pandemic.)   | In addition  |             |             |                           |             | 20. the fed  | leral due      |                   |
|       |  | date for ca  |             |             |                           |             |              |                |                   |
|       |  | been move    |             |             |                           |             |              |                |                   |
|       |  | with Penn    |             |             |                           |             |              |                |                   |
|       |  | August 14    |             |             |                           |             |              |                |                   |
|       |  | due date f   |             |             |                           |             |              |                |                   |
|       |  | In additior  |             |             |                           |             |              | tment is       |                   |
|       |  | extending    |             |             |                           |             | 0            |                |                   |
|       |  | partnersh    | ip corpor   | ate net inc | ome tax w                 | vithholdin  | g paymen     | ts to July     |                   |
|       |  | 15.          |             |             |                           |             |              |                |                   |
|       |  | Here is ad   | ditional gu | idance (ap  | plies to Ca               | lendar Ye   | ar only):    |                |                   |
|       |  | Entity       | Federal     | РА          | Origina                   | New         | Origina      | New            |                   |
|       |  | Entity       | Form        | Form        | l                         | Federal     |              | PA Due         |                   |
|       |  |              | 1 UIII      | 1 01 11     | Federal                   | Due         | Due          | Date           |                   |
|       |  |              |             |             | Due                       | Date        | Date         | Dute           |                   |
|       |  |              |             |             | Date                      |             |              |                |                   |
|       |  |              |             |             |                           |             |              |                |                   |
|       |  | Partners     | 1065        | PA          | March                     | March       | April 15     | July 15        |                   |
|       |  | hips         |             | 20S/PA      | 15                        | 15          |              |                |                   |
|       |  |              |             | -65         |                           |             |              |                |                   |
|       |  | a            | 11000       |             |                           |             |              |                |                   |
|       |  | S            | 1120S       | PA-         | March                     | March       | April 15     | July 15        |                   |
|       |  | Corpora      |             | 20S/PA      | 15                        | 15          |              |                |                   |
|       |  | tions        |             | -65         |                           |             |              |                |                   |
|       |  | Individu     | 1040        | PA-40       | April 15                  | July 15     | April 15     | July 15        |                   |
|       |  | als          | 1040        | 1 A-40      | лрш 13                    | July 15     | April 15     | July 15        |                   |
| 1     |  | uis          |             |             |                           |             |              |                |                   |

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|       |               | Trusts/E 10<br>states   | )41 PA-41  | April 15   | July 15   | April 15   | July 15   |                   |
|       |               | Corpora 11<br>tions   | 20 RCT-<br>101   | April 15   | July 15   | May 15   | August<br>14  |                   |
|       |               | tions<br>Note: There is<br>(taxpayers w<br>The department<br>the extension<br>their 2019 Peri-<br>extension gave<br>deadline of A<br>the spread of a<br>Extension of<br>Act 10 of 202<br>tax returns a<br>Revenue does<br>be directed to<br>Community a<br><u>Tax Collector</u><br>Find Alerts H<br>Taxpayers and<br>of Revenue's<br>additional gui<br>visit the department<br>pa.custhelp.com<br>question to a for<br>will be able to<br>similar to recom-<br>Center includ<br>Free tax form<br><u>www.revenue</u><br>Visit the com-<br>guidance and | 101are no additionith a tax year oent is issuing thisof the filing deannsylvania persore taxpayers an april 15 as the corCOVID-19.Deadline for Lo20 also extends toent administer isont administer isont administer isothe taxpayer's landcovID-19 infod tax professionaCOVID-19 infoidance and updatrtment's call centthe spread of COartment's colliceor respond througeiving an email.es thousands of asand instruction | al extension<br>ther than Ja<br>guidance fo<br>dline to July<br>nal income<br>dditional 90<br>mmonwealth<br>ocal Taxes<br>he deadline<br>o July 15, 20<br>local taxes, so<br>coal taxing of<br>evelopment?<br>tion District<br>Dnline<br>als are encour<br>mation pag<br>es on depart<br>n Facebook,<br>nters closed<br>VID-19, tax<br>omer Service<br>this resource<br>sentative. The a secure, of<br>Additionally<br>answers to co<br>s are also ave<br>sponding to<br>nnsylvanian | as for fisca<br>anuary to<br>or taxpayer<br>(15, 2020)<br>tax returns<br>days to fi<br>h takes ste<br>e for the fi<br>(20, The D)<br>so addition<br>office. Vis<br>s web pag<br>uraged to v<br>e on www<br>tment oper<br><u>Twitter</u> and<br>due to the<br>apayers are<br>e to electrr<br>the departr<br>electronic p<br>(y, the Onli)<br>ommon ta<br>vailable at<br><u>COVID-1</u><br>as or the Po | al year file<br>December<br>rs after ann<br>for taxpayor<br>s and paym<br>le from the<br>ps to help p<br>ling of 201<br>Department<br>hal question<br>it the Depa<br>e on Local<br>visit the De<br>revenue.p<br>rations. You<br>nd LinkedII<br>mitigation<br>e encourage<br>wailable at<br>onically su<br>nent repress<br>process that<br>ne Custom<br>x-related q<br>9 guide for<br>ennsylvania | 14         rs         r).         nouncing         ers to file         ents. The         original         prevent         19 local         of         ns should         rtment of         Income         partment         a.gov         pror real         efforts to         ed to use         revenue-         bmit a         sentative         tis         er Service         uestions. |                   |
|       |               | to-date inform  | nation regarding   | COVID-19   |   |  | <u></u>   |                   |

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|       |               | "COVID-19 Information   |                   |
|       |               | Page last updated April 7, 2020 - 12:00 p.m.                                |                   |
|       |               | Offices Closed  |                   |
|       |               | The Department of Revenue's offices and customer service call center        |                   |
|       |               | are currently closed as the commonwealth takes steps to help slow the       |                   |
|       |               | spread of COVID-19 in Pennsylvania. That means anyone visiting a            |                   |
|       |               | Revenue district office or trying to call the department over the phone     |                   |
|       |               | will not be able to reach a representative at this time.                    |                   |
|       |               | As an alternative, the department is encouraging taxpayers to use its       |                   |
|       |               | Online Customer Service CenterOpens In A New Window, available at           |                   |
|       |               | revenue-pa.custhelp.comOpens In A New Window. You can use this              |                   |
|       |               | resource to electronically submit a question to a department                |                   |
|       |               | representative. The department representative will be able to respond       |                   |
|       |               | through a secure, electronic process that is similar to receiving an email. |                   |
|       |               | Additionally, the Online Customer Service CenterOpens In A New              |                   |
|       |               | Window includes thousands of answers to common tax-related                  |                   |
|       |               | questions.  |                   |
|       |               | We appreciate your patience during this time.                               |                   |
|       |               | Pennsylvania Extends Personal Income Tax Return Filing Deadline to          |                   |
|       |               | July 15, 2020   |                   |
|       |               | The Department of Revenue announced the deadline for taxpayers to file      |                   |
|       |               | their 2019 Pennsylvania personal income tax returns is extended to July     |                   |
|       |               | 15, 2020. This means taxpayers will have an additional 90 days to file      |                   |
|       |               | from the original deadline of April 15. The Internal Revenue                |                   |
|       |               | ServiceOpens In A New Window also extended the federal filing               |                   |
|       |               | deadline to July 15, 2020.  |                   |
|       |               | The Department of Revenue will also waive penalties and interest on         |                   |
|       |               | 2019 personal income tax payments through the new deadline of July 15,      |                   |
|       |               | 2020. This extension applies to both final 2019 tax returns and             |                   |
|       |               | payments, and estimated payments for the first and second quarters of       |                   |
|       |               | 2020.   |                   |
|       |               | Read more about the extension here.   |                   |
|       |               | Cancelling Scheduled Electronic Personal Income Tax Payments                |                   |
|       |               | Now that the deadline for filing personal income tax payments has been      |                   |
|       |               | extended to July 15, 2020, many taxpayers are likely wondering whether      |                   |
|       |               | they can cancel an electronic tax payment that they scheduled to be         |                   |
|       |               | made prior to the original payment deadline of April 15, 2020. Here is      |                   |
|       |               | what you should know:   |                   |
|       |               | • The taxpayer will only be able to cancel their annual or                  |                   |
|       |               | estimated personal income tax payment by contacting the                     |                   |
|       |               | Department of Revenue at least two business days prior to the               |                   |
|       |               | payment date.   |                   |
|       |               | • To request an ACH payment cancellation, a request                         |                   |
|       |               | must be submitted by email to <u>ra-achrevok@pa.gov</u> , or                |                   |

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|       |               | faxed to 717-772-9310. The request must include the   |                   |
|       |               | taxpayer's name, Social Security number, payment  |                   |
|       |               | date, and payment amount to be cancelled.   |                   |
|       |               | • The department does not have the authority to cancel payment  |                   |
|       |               | dates without consent from the taxpayer. Additionally, the  |                   |
|       |               | department does not have the ability to reschedule the  |                   |
|       |               | taxpayer's payment. The taxpayer will need to reschedule the  |                   |
|       |               | payment for another date once the cancellation is processed.  |                   |
|       |               | • For taxpayers who scheduled their electronic payments for   |                   |
|       |               | April 15, 2020, the department is requesting that taxpayers   |                   |
|       |               | cancel their payments by close of business on Friday, April 10  |                   |
|       |               | to ensure there is enough time to process cancellation requests.  |                   |
|       |               | • For other questions, taxpayers are encouraged to contact the  |                   |
|       |               | department through its Online Customer Service CenterOpens  |                   |
|       |               | In A New Window. This is a secure system that allows  |                   |
|       |               | taxpayers to correspond directly with a department  |                   |
|       |               | representative.   |                   |
|       |               | Federal Stimulus Checks Not Subject to PA Taxes   |                   |
|       |               | The stimulus checks, otherwise known as economic impact payments,   |                   |
|       |               | being distributed by the federal government are not subject to  |                   |
|       |               | Pennsylvania personal income tax. The payment is considered a rebate  |                   |
|       |               | that is non-taxable in Pennsylvania. The payments are being distributed   |                   |
|       |               | as part of the federal economic stimulus legislation that was signed into   |                   |
|       |               | law in March in response to the COVID-19 pandemic.  |                   |
|       |               | The U.S. Treasury Department and the Internal Revenue Service   |                   |
|       |               | announced the payments will be distributed automatically, with no   |                   |
|       |               | action required for most people. However, some seniors and others who   |                   |
|       |               | typically do not file returns will need to submit a simple tax return to  |                   |
|       |               | receive the stimulus payment.   |                   |
|       |               | Read the IRS press release, <u>Economic Impact Payments: What You</u>   |                   |
|       |               | <u>Need to KnowOpens In A New Window</u> , for further information. The   |                   |
|       |               | IRS also said it would post additional information on   |                   |
|       |               | IRS.gov/coronavirusOpens In A New Window as it becomes available.   |                   |
|       |               | Extension of Filing Deadline Applies to Trusts/Estates, Partnerships  |                   |
|       |               | and S Corporations  |                   |
|       |               | Governor Tom Wolf recently signed into law Act 10 of 2020, which<br>extends the due date of certain personal income tax returns and |                   |
|       |               | payments, as well as waiving certain other income tax dates. The  |                   |
|       |               | Department of Revenue also announced it is extending the due date for   |                   |
|       |               | corporations with tax returns due in May to August 14, 2020.  |                   |
|       |               | Here is additional guidance (applies to Calendar Year only):  |                   |
| L     |               | There is additional guidance (applies to Catendal Teal Only).   |                   |

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|       |               | Entity  | Federal<br>Form   | PA<br>Form   | Origina<br>l<br>Federal<br>Due<br>Date  | New<br>Federal<br>Due<br>Date  | Origina<br>l PA<br>Due<br>Date  | New<br>PA Due<br>Date  |                   |
|       |               | Partners<br>hips  | 1065  | PA<br>20S/PA<br>-65  | March<br>15   | March<br>15  | April 15  | July 15  |                   |
|       |               | S<br>Corpora<br>tions   | 1120S   | PA-<br>20S/PA<br>-65   | March<br>15   | March<br>15  | April 15  | July 15  |                   |
|       |               | Individu<br>als   | 1040  | PA-40  | April 15  | July 15  | April 15  | July 15  |                   |
|       |               | Trusts/E<br>states  | 1041  | PA-41  | April 15  | July 15  | April 15  | July 15  |                   |
|       |               | Corpora<br>tions  | 1120  | RCT-<br>101  | April 15  | July 15  | May 15  | August<br>14   |                   |
|       |               | being distr<br>19 panden<br>Property T<br>that Penns<br>Rebate Cla<br>The Depar<br>Pennsylva<br>property ta | ar<br>ne for old<br>or rebates of<br>rom June<br><u>about the</u><br><i>Checks No</i><br><i>ogram</i><br>us checks<br>ibuted by<br>tic will no<br>'ax/Rent R<br>ylvanians<br>tim form (<br>tment of F<br>nia resider<br>txes paid i<br><u>d more abo</u><br><i>Tax Licens</i><br>tment of F<br>ons that are | er adults an<br>on rent and<br>30 to Dec.<br><u>extension</u><br>at Consider<br>, otherwise<br>the federal<br>t be consid<br>(abate Prog<br>should not<br>PA-1000).<br>Revenue ar<br>nts with dis<br>n 2019 has<br><u>out the extu</u><br>se and Cer<br>Revenue is<br>e set to exp | nd Pennsyl<br>property t<br>31, 2020.<br>here.<br>red Income<br>e known as<br>governme<br>lered as inc<br>gram. The p<br>include or<br>mounced the<br>sabilities to<br>been exten-<br>ension here<br>tifications<br>extending | vania resid<br>axes paid i<br>e For Prop<br>economic<br>nt in respo<br>ome for a<br>payment is<br>the Prope<br>apply for<br>aded from<br><i>Extension</i><br>all busines | dents with a<br>in 2019 has<br>perty Tax/I<br>impact pay<br>onse to the<br>pplicants of<br>considered<br>erty Tax or<br>e for older<br>rebates on<br>June 30 to<br>a Notice<br>ss tax licen | disabilities<br>s been<br><b>Rent</b><br>yments,<br>COVID-<br>f the<br>d a rebate<br>Rent<br>adults and<br>rent and<br>Dec. 31,<br>ses and |                   |

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|       |               | This extension applies to:  |                   |
|       |               | Sales, Use and Hotel Occupancy tax licenses   |                   |
|       |               | Public Transportation Assistance (PTA) Fund taxes and fees  |                   |
|       |               | Small Games of Chance Manufacturer Certificates   |                   |
|       |               | Small Games of Chance Distributor Licenses  |                   |
|       |               | Sales Tax Exemption Certificates  |                   |
|       |               | • If you need documentation of the sales tax exemption  |                   |
|       |               | extension, please use the department's Online   |                   |
|       |               | Customer Service CenterOpens In A New Window to   |                   |
|       |               | submit a question. If your religious organization's   |                   |
|       |               | sales tax exemption certificate is due to expire on   |                   |
|       |               | March 31, 2020, the Department of Revenue is issuing  |                   |
|       |               | an extension letter. If documentation is needed,  |                   |
|       |               | religious organizations are encouraged to contact their   |                   |
|       |               | parent institutions to obtain the extension letter.   |                   |
|       |               | Waiver of In-Person Service of Legal Action Requirement   |                   |
|       |               | Pursuant to PA.R.Civ.P. 402(b), the Office of General Counsel has   |                   |
|       |               | agreed to waive the in-person service requirement on legal actions  |                   |
|       |               | and accept service via email or mail during the COVID-19  |                   |
|       |               | outbreak. For matters which are to be served physically, each state   |                   |
|       |               | agency has a designee that may be contacted. For Department of  |                   |
|       |               | Revenue matters, please contact Teri Rhoades via <u>email</u> or at 717-346-4650.   |                   |
|       |               |   |                   |
|       |               | <i>Notice on Extension of Tobacco Product Dealer Licenses</i><br>As a result of Department of Revenue's offices and customer service call |                   |
|       |               | center being closed, there are delays in the processing of new tobacco  |                   |
|       |               | licenses, as well as remaining renewals of licenses for the 2020/2021   |                   |
|       |               | licensing term. In light of this development, the Department of Revenue   |                   |
|       |               | is extending all tobacco products dealer licenses that were set to expire   |                   |
|       |               | February 29, 2020, until further communication is received from the   |                   |
|       |               | department.   |                   |
|       |               | This extension applies to all tobacco product dealer licenses, and this   |                   |
|       |               | notice serves as department authorization for manufacturers, cigarette  |                   |
|       |               | stamping agents, wholesalers, retailers and vending licensees that  |                   |
|       |               | cigarette and other tobacco product purchases may be made using a   |                   |
|       |               | 2019/2020 license until further communication is received from the  |                   |
|       |               | department.   |                   |
|       |               | Waiver of Penalties on Accelerated Sales Tax Prepayments  |                   |
|       |               | 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.  |                   |

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|       |               | Visit the Department of Revenue's page on Accelerated Sales Tax                 |                   |
|       |               | Prepayments for more information on how to calculate your                       |                   |
|       |               | prepayments.  |                   |
|       |               | All businesses are encouraged to remit online using e-TIDES, the                |                   |
|       |               | department's online tax system for businesses. Find the REV-819 on the          |                   |
|       |               | department's website for a schedule of return and prepayment due dates.         |                   |
|       |               | You can also visit the department's Online Customer Service                     |                   |
|       |               | CenterOpens In A New Window to find answers to common tax                       |                   |
|       |               | questions or submit a question to the department.                               |                   |
|       |               | Update on Inheritance Tax Returns   |                   |
|       |               | The Department of Revenue is aware that taxpayers have been unable to           |                   |
|       |               | meet their Inheritance Tax filing and payment obligations. To address           |                   |
|       |               | these concerns, the department is asking County Register of Wills               |                   |
|       |               | offices to implement the following procedures when their operations             |                   |
|       |               | resume:   |                   |
|       |               | • If a taxpayer is filing a return or making a payment and                      |                   |
|       |               | indicates that either was due during the timeframe that offices                 |                   |
|       |               | were closed, please place a date received as of March 12, 2020,                 |                   |
|       |               | on the return and the receipt.  |                   |
|       |               | • In addition, the department is making system modifications to                 |                   |
|       |               | not apply penalties for payments received late, that otherwise                  |                   |
|       |               | would have been timely during office closures.                                  |                   |
|       |               | Information on Tax Appeals  |                   |
|       |               | There will be additional time in certain cases for taxpayers who wish to        |                   |
|       |               | appeal a tax assessment issued by the Department of Revenue or file a           |                   |
|       |               | petition for a tax refund with the <b>Board of Appeals</b> . A petition will be |                   |
|       |               | accepted as timely filed if it is filed by the later of the following dates:    |                   |
|       |               | • 30 days after the reopening of the Board of Appeals offices; or               |                   |
|       |               | • The original appeal deadline.   |                   |
|       |               | Please know that If the appeal deadline fell on a date prior to the closure     |                   |
|       |               | of commonwealth offices (March 16, 2020), the original appeal deadline          |                   |
|       |               | is still applicable. In other words, in these cases petitions will be           |                   |
|       |               | considered as timely filed if they are filed by the last day of the appeal      |                   |
|       |               | period. Additionally, the Board of Appeals will accept any submission of        |                   |
|       |               | requested documentation as long as it is received within 30 days after the      |                   |
|       |               | Board of Appeals offices reopen.  |                   |
|       |               | In addition, the Board of Appeals will be operating in a limited capacity       |                   |
|       |               | until further notice in order to help prevent the spread of COVID-19.           |                   |
|       |               | Read Board of Appeals Operations During COVID-19 Pandemic (PDF)                 |                   |
|       |               | for further information.  |                   |
|       |               | Visit the Board of Appeals' Online Petition Center for further                  |                   |
|       |               | information on tax appeals.   |                   |

| Information on Assessments and Notices                                     |   |
|--|---|
| The Department of Revenue continues to process electronically filed tax    |   |
| returns and payments while government operations are shut down due to      |   |
| the COVID-19 outbreak. If you received a notice or assessment from the     |   |
| department that requires a response by a specific date, please know that   |   |
| the deadline to respond is suspended temporarily. That temporary           |   |
| suspension will be lifted once the Department of Revenue's offices have    |   |
| reopened. Further guidance will be posted on the Revenue website as it     |   |
| becomes available.   |   |
| IFTA/MCRT Requirements Temporarily Waived                                  |   |
| Certain requirements concerning the International Fuel Tax Agreement       |   |
| (IFTA) and Motor Carrier Road Tax (MCRT) are temporarily waived for        |   |
| all commercial carriers and vehicles traveling into or within              |   |
| Pennsylvania. This waiver applies to decals, temporary permits and trip    |   |
| permits.   |   |
| This temporary waiver comes after Pennsylvania Governor Tom Wolf           |   |
| issued a Proclamation of Disaster Emergency. It is necessary to waive      |   |
| any statutory provisions that may slow, limit or otherwise hinder the      |   |
| timely and efficient transportation by commercial vehicles during the      |   |
| COVID-19 emergency.  |   |
| The temporary waiver remains in effect from March 19, 2020 until it is     |   |
| determined by Gov. Wolf that the emergency no longer exists, or for 30     |   |
| days, whichever occurs later.  |   |
| Read the full waiver here.   |   |
| Deadline Extended to Redeem Unclaimed Tickets from PA Horse                |   |
| Races  |   |
| Anyone holding an unclaimed winning ticket from a horse race held in       |   |
| Pennsylvania during 2019 will have more time to claim their winning        |   |
| ticket. The deadline has been extended to May 31, 2020 for tickets         |   |
| purchased during 2019.   |   |
| Under the original deadline, unclaimed winning tickets from 2019 would     |   |
| have expired on March 31, 2020. The deadline has been extended due to      |   |
| the fact that racetracks in Pennsylvania have been closed to help prevent  |   |
| the spread of COVID-19.  |   |
| Find Answers to FAQs Related to COVID-19                                   |   |
| The Department of Revenue is developing responses for taxpayers and        |   |
| tax professionals who have specific questions related to the COVID-19      |   |
| pandemicOpens In A New Window. Please visit the department's Online        |   |
| Customer Service CenterOpens In A New Window to look through these         |   |
| responses. You can also use the <u>Online Customer Service CenterOpens</u> |   |
| In A New Window to submit a specific question directly to a                |   |
| representative from the department.  |   |
| Additional Coronavirus Information   |   |
| Learn more about the <u>coronavirus (COVID-19) outbreak</u> and connect    |   |
| with resources for Pennsylvanians." (4/7/20)                               | 1 |

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|       |               | <b>DA DOD D</b>  |                   |
|       |               | PA DOR <u>Press Release</u> (3/21/20)  |                   |
|       |               | "Pennsylvania Extends Personal Income Tax Return Filing Deadline   |                   |
|       |               | to July 15, 2020   |                   |
|       |               | Harrisburg, PA — The Department of Revenue today announced the   |                   |
|       |               | deadline for taxpayers to file their 2019 Pennsylvania personal  |                   |
|       |               | <b>income tax returns is extended to July 15, 2020.</b> This means taxpayers will have an additional 90 days to file from the original deadline of April |                   |
|       |               | 15. The <u>Internal Revenue Service</u> also extended the federal filing   |                   |
|       |               | deadline to July 15, 2020.   |                   |
|       |               | The Department of Revenue will also waive penalties and interest on  |                   |
|       |               | 2019 personal income tax payments through the new deadline of  |                   |
|       |               | July 15, 2020. This extension applies to both final 2019 tax returns   |                   |
|       |               | and payments, and estimated payments for the first and second  |                   |
|       |               | quarters of 2020.  |                   |
|       |               | The filing deadline is being extended at a time when Governor Tom<br>Wolf has ordered all non-life-sustaining businesses to close to help                |                   |
|       |               | prevent the spread of <u>COVID-19</u> . Under Pennsylvania law the filing  |                   |
|       |               | deadline for personal income tax returns is tied to the federal income tax   |                   |
|       |               | due date.  |                   |
|       |               | "This is a necessary step that will give Pennsylvania taxpayers extra time   |                   |
|       |               | to file their returns and make tax payments during a difficult time for  |                   |
|       |               | everyone," Revenue Secretary Dan Hassell said. "Particularly for those   |                   |
|       |               | who plan to meet with a tax professional to prepare their returns, the new deadline will help everyone follow the Governor's guidance to stay at         |                   |
|       |               | home as we all work to prevent the spread of the virus."   |                   |
|       |               | Although the filing deadline has been extended, the Department of  |                   |
|       |               | Revenue is encouraging taxpayers who are able to file their returns  |                   |
|       |               | electronically to do so. This will enable the department to continue to  |                   |
|       |               | process returns as commonwealth offices are closed. Additionally, if you   |                   |
|       |               | are expecting a refund from the commonwealth, filing electronically will<br>halp quoid a dalay in the release of your refund                             |                   |
|       |               | help avoid a delay in the release of your refund.<br>Padirectfile  |                   |
|       |               | Taxpayers can electronically file their Pennsylvania tax returns for free  |                   |
|       |               | through Padirectfile, a secure, state-only electronic income tax filing  |                   |
|       |               | system that is available through the Department of Revenue's website.  |                   |
|       |               | For more information or to begin filing, visit <u>Padirectfile</u> .   |                   |
|       |               | Electronic Filing for Free   |                   |
|       |               | Free electronic filing options are available to file state and federal returns using software from a reputable vendor (income limits may                 |                   |
|       |               | apply). More <u>vendor information</u> is available on the Department of   |                   |
|       |               | Revenue's website.   |                   |
|       |               | Electronic Filing for a Fee  |                   |

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|       |               | Paid tax preparers and commercial tax preparation software providers   |                   |
|       |               | that offer electronic filing, or e-filing, for a fee are an option for   |                   |
|       |               | Pennsylvania taxpayers.  |                   |
|       |               | E-filing offers advantages not available to taxpayers filing by paper,   |                   |
|       |               | including error-reducing automatic calculators, instant confirmation of  |                   |
|       |               | successful filing, faster refund processing and direct deposit options.  |                   |
|       |               | July 15 Deadline   |                   |
|       |               | All taxpayers who received more than \$33 in total gross taxable income  |                   |
|       |               | in calendar year 2019 must file a Pennsylvania personal income tax   |                   |
|       |               | return (PA-40) by midnight on Wednesday, July 15, 2020.  |                   |
|       |               | Estimated Payments   |                   |
|       |               | The deadline for taxpayers who make quarterly estimated personal   |                   |
|       |               | income tax payments is also extended to July 15, 2020. That means  |                   |
|       |               | estimated payments for the first and second quarters of 2020 will be   |                   |
|       |               | due by July 15, 2020.  |                   |
|       |               | Any individual who expects to receive more than \$8,000 of   |                   |
|       |               | Pennsylvania-taxable income not subject to withholding by a  |                   |
|       |               | Pennsylvania employer must estimate and pay personal income tax  |                   |
|       |               | quarterly. Estimated tax due dates for individuals are typically April 15,   |                   |
|       |               | June 15, Sept. 15 and Jan. 15, or the first following business day if any  |                   |
|       |               | deadline falls on a weekend or holiday.  |                   |
|       |               | Filing for an Extension  |                   |
|       |               | If additional time to file is needed, taxpayers still have the option to file  |                   |
|       |               | <u>a request for an extension</u> to file their Pennsylvania personal income tax   |                   |
|       |               | return. The extension is available for up to six months. As an important<br>reminder, an extension of time to file does not extend the deadline to |                   |
|       |               | make a payment if you owe taxes to the commonwealth.   |                   |
|       |               | Paper Filing   |                   |
|       |               | Although the Department of Revenue is strongly encouraging taxpayers   |                   |
|       |               | to electronically submit their personal income tax returns, taxpayers who  |                   |
|       |               | file paper returns will still be able to do so. <b>The returns will be</b>   |                   |
|       |               | considered timely filed as long as they are postmarked on or before  |                   |
|       |               | the new deadline of July 15, 2020.   |                   |
|       |               | Taxpayers who do submit their returns via paper should know that   |                   |
|       |               | there will be delays in the processing of their returns, due to the fact   |                   |
|       |               | that Department of Revenue's offices are closed as part of mitigation  |                   |
|       |               | efforts to help prevent the spread of COVID-19. This could impact  |                   |
|       |               | the processing of a taxpayer's refund if they are expecting one.   |                   |
|       |               | Appeal Deadline  |                   |
|       |               | Because commonwealth offices are currently closed to help prevent the  |                   |
|       |               | spread of COVID-19, there will be additional time in certain cases for   |                   |
|       |               | taxpayers who wish to appeal a tax assessment issued by the  |                   |
|       |               | Department of Revenue or file a petition for a tax refund with the   |                   |
|       |               | <b>Board of Appeals.</b> A petition for appeals of all tax types will be   |                   |

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|       |               | accepted as timely filed if it is filed by the later of the following   |                   |
|       |               | dates:  |                   |
|       |               | • 30 days after the reopening of the Board of Appeals offices;  |                   |
|       |               | or  |                   |
|       |               | The original appeal deadline.   |                   |
|       |               | Please know that If the appeal deadline fell on a date prior to the   |                   |
|       |               | closure of commonwealth offices (March 16, 2020), the original  |                   |
|       |               | appeal deadline is still applicable. In other words, in these cases   |                   |
|       |               | petitions will be considered as timely filed if they are filed by the last  |                   |
|       |               | day of the appeal period. Additionally, the Board of Appeals will   |                   |
|       |               | accept any submission of requested documentation as long as it is   |                   |
|       |               | received within 30 days after the Board of Appeals offices reopen.  |                   |
|       |               | Visit the Board of Appeals' Online Petition Center for further  |                   |
|       |               | information on tax appeals.   |                   |
|       |               | Reach the Department of Revenue Online  |                   |
|       |               | With the Department of Revenue's call centers closed due to the   |                   |
|       |               | mitigation efforts to help prevent the spread of COVID-19, the  |                   |
|       |               | Department of Revenue is encouraging taxpayers to use its Online  |                   |
|       |               | Customer Service Center, available at <u>revenue-pa.custhelp.com</u> . You  |                   |
|       |               | can use this resource to electronically submit a question to a  |                   |
|       |               | department representative. The department representative will be  |                   |
|       |               | able to respond through a secure, electronic process that is similar to   |                   |
|       |               | <b>receiving an email</b> . Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions. |                   |
|       |               | For more information, visit <u>www.revenue.pa.gov</u> , where you can find  |                   |
|       |               | free tax forms and instructions. You can also visit the department's pages  |                   |
|       |               | on FacebookOpens In A New Window, TwitterOpens In A New   |                   |
|       |               | Window and LinkedInOpens In A New Window for additional   |                   |
|       |               | information."   |                   |
|       |               |   |                   |
|       |               | <b><u>Update from PICPA</u></b> : (3/21/20)   |                   |
|       |               |   |                   |
|       |               | "Pa. Department of Revenue (DOR) Officially Extends PIT Filing  |                   |
|       |               | Deadline, Provides Updates on Responding to Notices, AST  |                   |
|       |               | Prepayments   |                   |
|       |               | ·····   |                   |
|       |               | The DOR announced on March 21, 2020, that it has extended the filing  |                   |
|       |               | deadline for Pennsylvania personal income tax returns to July 15, 2020.   |                   |
|       |               | The DOR will also waive penalties and interest on personal income   |                   |
|       |               | tax payments made through the new deadline.   |                   |
|       |               |   |                   |
|       |               | The DOR, in a message to Peter Calcara, PICPA VP of Government  |                   |
|       |               | Relations, continues to process electronically-filed tax returns and  |                   |
|       |               | payments. If you received a notice or assessment that required a  |                   |

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|       |               | response by a specific date, please know that the deadline to respond<br>is suspended temporarily. That temporary suspension will be lifted<br>once the Department of Revenue's offices have reopened.  |                   |
|       |               | Also the DOR announced that it is <b>waiving penalties for businesses</b><br><b>that are required to make accelerated sales tax (AST) prepayments</b><br><b>by Friday, March 20, 2020. The DOR also indicated, "additionally,</b><br><b>for April sales tax payments, the department is waiving the AST</b><br><b>prepayment requirement and asking businesses to simply remit the</b><br><b>sales tax that they have collected in March."</b> For more information,<br><u>check out the DOR's alert page</u> ."  |                   |
|       |               | City of Philadelphia  |                   |
|       |               | City of Philadelphia DOR <u>Announcement on Employee Nexus and</u><br><u>Sourcing</u> (4/22/20)   |                   |
|       |               | "Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT) nexus<br>and apportionment policies due to the COVID-19 pandemic  |                   |
|       |               | To reduce complexity, the City of Philadelphia is temporarily updating<br>its nexus and apportionment policies during the COVID-19 pandemic.<br>Nexus: <b>The Department of Revenue will temporarily waive the legal</b><br><b>nexus threshold established under §192603 of the Philadelphia Code</b><br><b>and under Section 103 of the BIRT Regulations, which considers the</b><br><b>presence of employees working temporarily from home within</b><br><b>Philadelphia as establishing sufficient nexus for out-of-Philadelphia</b><br><b>businesses. This waiver applies if and when an employee works from</b><br><b>home solely as a result of the COVID-19 pandemic</b> . |                   |
|       |               | Determination of Taxable Receipts and Apportionment: Where<br>Philadelphia non-resident employees – who have been performing<br>services in their assigned business locations within Philadelphia and<br>have not previously been required to work from home – are now<br>temporarily working from home solely as a result of the COVID-19<br>pandemic, the Department of Revenue deems that such services are<br>performed within Philadelphia for the purposes of sourcing receipts<br>for BIRT and NPT.  |                   |
|       |               | Philadelphia resident employees who had been performing services<br>for employers outside the City before the COVID-19 pandemic who<br>are now temporarily working from their homes in Philadelphia are<br>covered by this policy. Receipts from services performed by these<br>Philadelphia resident employees at their Philadelphia homes solely  |                   |

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|       |               | as a result of the COVID-19 pandemic will not be sourced to<br>Philadelphia for BIRT and NPT.  |                   |
|       |               | This special sourcing rule is an exception that applies only for the duration of the Governor and Mayor's emergency stay-at-home orders issued in response to the COVID-19 coronavirus health emergency. This guidance is an exercise of the Department's authority to provide for alternative apportionment when the ordinary rules would not accurately reflect the taxpayer's income attributable to the City.  |                   |
|       |               | We encourage taxpayers to file and pay on time. This helps ensure continuity of crucial City services." (4/24/20)  |                   |
|       |               | <u>City of Philadelphia DOR News Release</u> - Business Income & Receipts<br>Tax (BIRT), Net Profits Tax (NPT) filing and payment extensions policy<br>update (4/14/20)  |                   |
|       |               | "To offer relief to business owners during the COVID-19 coronavirus<br>emergency, the City of Philadelphia is honoring the IRS's July 15, 2020<br>extensions for the Business Income & Receipts Tax (BIRT) and Net<br>Profits Tax (NPT). As the City of Philadelphia navigates the fast-moving<br>COVID-19 coronavirus pandemic, its top priority is the health and safety<br>of residents. The Philadelphia Department of Revenue recognizes that<br>the current safety precautions are impacting the overall economy, and<br>local businesses particularly. In response to this situation, the<br>Department is honoring the U.S. federal government extensions granted<br>to businesses for filing and payments until July 15, 2020 for the BIRT<br>and NPT. This extension policy: • Includes estimated payments, •<br>Requires NO additional action from businesses, and • Extends the filing<br>and payment of BIRT and NPT to July 15, 2020 to all taxpayers,<br>whether or not the taxpayer qualifies for the federal relief, such as fiscal<br>year filers and partnerships. Payments received after July 15, 2020 will<br>accrue interest and penalty from April 15, 2020. We encourage<br>taxpayers who can file and pay on-time to do so. This helps ensure<br>continuity of crucial city and School District services. For information<br>about other City of Philadelphia measures to help small businesses,<br>please visit: <u>www.phila.gov/covid-19-business-relief</u> ." (4/14/20) |                   |
|       |               | <u>City of Philadelphia DOR Press Release</u> on wage tax guidance (4/14/20 update)  |                   |
|       |               | "Wage Tax policy guidance for non-resident employees. Non-resident<br>employees who work for Philadelphia-based employers are not subject<br>to Philadelphia Wage Tax during the time they are required to work  |                   |

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|       |               | outside of Philadelphia. The Philadelphia Department of Revenue has   |                   |
|       |               | not changed its Wage Tax policy during the COVID-19 pandemic.   |                   |
|       |               | Schedules to withhold and remit the tax to the City remain the same. We   |                   |
|       |               | are publishing this guidance at a time when employees have been forced  |                   |
|       |               | to perform their duties from home, many for the first time. This is the   |                   |
|       |               | policy: The City of Philadelphia uses a "requirement of employment"   |                   |
|       |               | standard that applies to all non-residents whose base of operation is the   |                   |
|       |               | employer's location within Philadelphia. Under this standard, a   |                   |
|       |               | nonresident employee is not subject to the Wage Tax when the employer   |                   |
|       |               | requires him or her to perform a job outside of Philadelphia including  |                   |
|       |               | working from home. A non-resident who works from home for the sake  |                   |
|       |               | of convenience is not exempt from the Wage Tax – even with his or her   |                   |
|       |               | employer's authorization. On the other hand, if a Philadelphia employer   |                   |
|       |               | requires a non-resident to perform duties outside the city, he or she is  |                   |
|       |               | exempt from the Wage Tax for the days spent fulfilling that work. Non-  |                   |
|       |               | resident employees who had Wage Tax withheld during the time they   |                   |
|       |               | were required to perform their duties from home in 2020, can file for a   |                   |
|       |               | refund with a Wage Tax reconciliation form in 2021. Employees file for  |                   |
|       |               | a refunds after the end of the tax year and will need to provide a copy of<br>their W-2 form. The City requires an employer to withhold and remit |                   |
|       |               | Wage Tax for all its Philadelphia residents, regardless of where they   |                   |
|       |               | perform their duties." $(4/14/20)$  |                   |
|       |               | perform then duties. $(4/14/20)$  |                   |
|       |               | Prior City of Philadelphia DOR Press Release - Wage Tax Guidance  |                   |
|       |               | (3/26/20)   |                   |
|       |               | (5/20/20)   |                   |
|       |               | City of Philadelphia tax guidance in response to COVID-19 (4/1/20)  |                   |
|       |               |   |                   |
|       |               | "These documents are meant to provide guidance to taxpayers and tax   |                   |
|       |               | professionals as the City of Philadelphia adapts to disruptions caused by   |                   |
|       |               | the COVID-19 coronavirus epidemic. The City has updated filing and  |                   |
|       |               | payment rules for some, but not all, tax types. If you do not find  |                   |
|       |               | guidance for a specific tax type below, that means there has been no  |                   |
|       |               | change. Please check this webpage regularly for updates.  |                   |
|       |               |   |                   |
|       |               | Philadelphia Tax Guidance Webpage (4/1/20)  |                   |
|       |               |   |                   |
|       |               | "The Department of Revenue has published a new webpage in the   |                   |
|       |               | wake of the COVID-19 coronavirus emergency. The new webpage   |                   |
|       |               | includes guidelines about tax filing and payment procedures affected by   |                   |
|       |               | the epidemic. So far, it includes information about:  |                   |
|       |               | Property taxes  |                   |
|       |               | • Business Income & Receipts Tax (BIRT) and Net Profits Tax   |                   |
|       |               | (NPT)   |                   |

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| State        | Guidance/Date                  | Guidance Relief Provisions for Coronavirus  | Other Information                                |
|--------------|--------------------------------|---|--|
|              |                                | by March 31, we have extended the deadline to pay an additional 30  |  |
|              |                                | days. The due date for 2020 Real Estate Taxes is now April 30, 2020.  |  |
|              |                                |   |  |
|              |                                | We have also extended the deadline to apply for an installment  |  |
|              |                                | payment plan for 2020 Real Estate Tax. These plans have always been   |  |
|              |                                | available to all seniors and low-income homeowners. For this year, we   |  |
|              |                                | will accept applications for 2020 taxes until April 30, 2020.   |  |
|              |                                | Homeowners can find applications for all Real Estate Tax relief   |  |
|              |                                | programs at <b>www.phila.gov/real-estate-relief</b> .   |  |
|              |                                | Business Income & Receipts Tax and Net Profits Tax filing and   |  |
|              |                                | payment extensions  |  |
|              |                                | We also know that the current safety precautions are especially   |  |
|              |                                | impacting businesses in the city and the overall economy. To offer relief,  |  |
|              |                                | the City is extending filing and payment dates for some business  |  |
|              |                                | taxes. These changes will permit delayed filing and payments, for a   |  |
|              |                                | potential infusion of around \$500 million into the economy over the next   |  |
|              |                                | three months.   |  |
|              |                                | Again, we ask taxpayers who can file and pay their taxes to do so by  |  |
|              |                                | April 15, 2020. This will help ensure continuity of City and School   |  |
|              |                                | District operations.  |  |
|              |                                | But we know that many businesses are facing extreme circumstances. To   |  |
|              |                                | support Philadelphia's businesses, we are taking the following measure:   |  |
|              |                                | • The <b>Department of Revenue will honor the federal</b>   |  |
|              |                                | extensions granted to businesses from the IRS for filing and  |  |
|              |                                | payments until July 15, 2020 for the <u>Business Income and</u><br>Bassints Tay and the Nat Profits Tay. This policy includes |  |
|              |                                | <u>Receipts Tax</u> and the <u>Net Profits Tax</u> . This policy includes estimated payments.                                 |  |
|              |                                | <ul> <li>No action is required from businesses to take advantage of this</li> </ul>   |  |
|              |                                | • No action is required from businesses to take advantage of this extension policy in Philadelphia.                           |  |
|              |                                | Other business relief measures are coming from other parts of City  |  |
|              |                                | government, and we will update this information as those details become   |  |
|              |                                | available.  |  |
|              |                                | The Department of Revenue continues to monitor this situation and may   |  |
|              |                                | make additional updates to these policies. Find the Department's latest   |  |
|              |                                | announcements on www.phila.gov/revenue. You can also sign up to   |  |
|              |                                | receive emails with important Philadelphia tax news: <u>bit.ly/2IV7OQv</u> .  |  |
|              |                                | Find out about Real Estate Tax relief"  |  |
| Rhode Island | RI - Withholding for Employees | RI - Withholding for Employees Working Remotely During the  | RI - legislative proposal to disallow the excess |
|              | Working Remotely During the    | COVID-19 State of Emergency (11/23/20)  | business loss deduction in 2018-2020 and allow   |
|              | COVID-19 State of Emergency    |   | 20% of the deduction taken 2021 through 2025.    |
|              | (11/23/20)                     | The Division of Taxation extends <u>emergency regulation</u> providing  | (8/18/20)  |
|              |                                | withholding-tax guidance for employers that have employees who are  |  |
|              | L                              | temporarily working remotely due to the pandemic. The emergency   |  |

| ADV 2020-40 on allow electronic regulation has been extended to January 18, 2021. (November 23) See "The Rhode Island Division of Tax   |   |
|---|---|
| signatures (9/10/20)also ADV 2020-22 - Withholding-tax guidance for working remotelyoffice reopens to the public tomorrow   | ow, Friday,                                 |
| ADV 2020-34 (8/6/20)amid pandemic.June 12, 2020, but the Division cor<br>urge taxpayers and others to use its<br>system, email system, website, and   | phone                                       |
| RI DOR DOT ADV 2020-24<br>(5/28/20)ADV 2020-40 ADVISORY FOR TAX PROFESSIONALS TAXSystem, status (s/r10/20)Instead of in-person visits, to limit<br>the coronavirus (COVID-19)." (6/1  | the spread of                               |
| RI DOR Penalty waiver requestADMINISTRATION SEPTEMBER 10, 2020Division allows electronic signatures in limited cases New policy applies   |   |
| form (5/27/20)       to two forms involving sale of real estate by nonresidents       RI DOT Advisory ADV 2020-17 of Economic Impact Payments - more         PROVIDENCE, R.I. – The Rhode Island Division of Taxation today       Economic Impact Payments - more   | e information                               |
| RI DOR DOT ADV 2020-22 on<br>witholding of remote workersannounced that, effective immediately, it will allow electronic<br>signatures in place of handwritten signatures for certain types of<br>(4/17/20)involving federal payments for indicately<br>(4/17/20)   | ividuals                                    |
| (5/26/20)forms. Normally, the Division requires the submission of forms with<br>their original, handwritten signatures.1 However, due to the coronavirus<br>(COVID-19) pandemic, the Division has amended its standard practiceRI DOT COVID-19 webpage (3/30)   | )/20)                                       |
| 14 on withholding of remote<br>workers (5/26/20)as a convenience for taxpayers and their representatives. "We realize the<br>challenges that many taxpayers and their representatives face amid thisWelcome to the RI Division of Tax<br>COVID-19 Information page.   |   |
| RI DOR DOT ADV 2020-21<br>extending second quarter estimated<br>in order to prevent the spread of the virus," she said. The Internal<br>EXTENDED TO TADV 2020-21<br>extending second quarter estimated<br>in order to prevent the spread of the virus," she said. The Internal<br>EXTENDED TO TADV 2020-21<br>EXTENDED TO TAD | effects on                                  |
| payments from 6/15 to 7/15<br>(5/21/20) Revenue Service and a number of other states are making similar<br>allowances during the pandemic. APRIL FILING DEADLINE:   |   |
| RI Advisory 2020-19 Employer<br>Withholding (4/30/20)Forms involved The Division will accept electronic signatures for the<br>following two forms, both of which involve the sale of Rhode Island<br>real estate by nonresident individuals or entities: • Form RI-71.3In conjunction with announcement<br>United States Treasury Secretary S<br>Mnuchin and Rhode Island Govern<br>Baimondo on March 20, 2020 involved   | teven T.<br>or Gina M.                      |
| RI DOT Tax News (4/17/20) Election ("Election to Have Withholding Based on Gain") and April 15, 2020, deadline for certain  | tax filings                                 |
| RI DOT Advisory <u>ADV 2020-17</u> on<br>Federal Economic Impact Payments <b>Withholding on Sale of Real Estate by Nonresident</b> ") and required<br>attachments. 2 The Division has been making available the electronic individuals and certain entities to D  | deadline for                                |
| - more information involving<br>federal payments for individuals<br>(4/17/20) signature option in recent weeks, on a trial basis. The option has been<br>well-received and is today being officially announced. 1 A handwritten<br>signature is geneticed and is today being officially announced. 1 A handwritten  | //20  |
| DOT Advisory ADV 2020-13 with<br>EAOs on economic impact  | y businesses,<br>iilers, are                |
| payments (4/2/20) is a payment due, Form RI-71.3 Remittance cannot be emailed or<br>To that end, the Division would lik   | e to remind                                 |
| DOT Advisory <u>ADV 2020-11</u><br>(3/27/20, revised 4/6/20)<br>DOT Advisory <u>ADV 2020-11</u><br>(3/27/20, revised 4/6/20)<br>DOT Advisory <u>ADV 2020-11</u><br>(3/27/20, revised 4/6/20)<br>ADV 2020-40 ADVISORY FOR TAX PROFESSIONALS TAX<br>DV 2020-40 ADVISORY FOR TAX PROFESSIONALS TAX   | low-interest<br>capital to<br>are suffering |

| State | Guidance/Date   | Guidance Relief Provisions for Coronavirus                                     | Other Information                                     |
|-------|---|--|---|
|       | RI DOT COVID-19 webpage   | ADMINISTRATION SEPTEMBER 10, 2020 Rhode Island Division of                     | coronavirus. For details, including links to          |
|       | (3/19/20)   | Taxation - Page 2 of 4   | applications, hotlines, and other resources,          |
|       |   | Acceptable formats <b>The Division will accept electronic signatures in</b>    | please see: <u>https://commerceri.com/covid-19/</u> . |
|       | (July 15 – the deadline for extended                                    | any of the formats described below.3 • The links on the previous               | The Division also would like to remind                |
|       | tax filings and payments, normally                                      | page are to forms that contain a built-in option for electronic                | businesses that the deadline is Friday, March         |
|       | due April 15, has been postponed to                                     | signatures. Just download and follow the instructions, then email the          | 20, 2020, for remitting sales tax, meals and          |
|       | July 15 – for resident and non-   | completed form(s) to the following Division of Taxation email                  | beverage tax, and certain other levies. These         |
|       | resident individuals and fiduciaries                                    | address: Tax.NonRes713@tax.ri.gov. (Note: You will see the built-in            | amounts represent taxes that the businesses'          |
|       | (estates and trusts income taxes) and                                   | feature for electronic signatures once you download the form and               | customers paid during February 2020 and that          |
|       | C corporations and for first quarter                                    | open it on your computer.) • Taxpayers may elect instead to print              | the businesses held in trust, by law, for             |
|       | estimated payments. No penalties  | out the form, sign it, scan it in, and email it to the following Division      | remitting to the State of Rhode Island. For more      |
|       | and no interest will apply to those                                     | of Taxation address: Tax.NonRes713@tax.ri.gov. (With this option,              | information about the penalties for                   |
|       | who file on or before July 15, 2020.                                    | a taxpayer is using what is sometimes referred to as a "facsimile              | misappropriating these amounts, please see            |
|       | No late charges will apply to those                                     | signature". In general, a facsimile signature means a signature that           | Rhode Island General Laws Sections 44-19-35           |
|       | who file and pay by the new   | is copied or scanned from a document that bears an authorized                  | through 37.   |
|       | deadline of July 15, 2020, regardless                                   | original signature.) Further details As noted above, the Division has          | The Division also would like to remind                |
|       | of the amount. Individuals can  | established a special email address for sending the applicable                 | businesses and other taxpayers that under             |
|       | defer Rhode Island resident and   | documents that have electronic signatures:                                     | Regulation 280-RICR-20-00-4 ("Taxpayer                |
|       | nonresident personal income tax   | Tax.NonRes713@tax.ri.gov. Those submitting Form RI71.3 Election                | Rights and Responsibilities "), they have the         |
|       | returns and personal income tax   | via email must also attach the Certificate of Withholding Due. For             | express right to request that penalties be abated     |
|       | payments, normally due on April   | the convenience of taxpayers and others, the Division has combined             | where there was no negligence or intentional          |
|       | 15, 2020, to July 15, 2020, without                                     | Form RI-71.3 Election and the Certificate of Withholding Due into a            | disregard of the law <i>posted</i> 03/19/20           |
|       | penalties and interest, regardless of                                   | single PDF available for download from the Division's website:                 | Check back as this page and the following table       |
|       | the amount owed. Similarly, certain                                     | http://www.tax.ri.gov/forms/2020/NRREWH/713_ElectionCertCom                    | will be updated as information becomes                |
|       | business entities can defer Rhode                                       | bo_m3.pdf. To submit Form RI-71.3 Election using electronic                    | available."   |
|       | Island returns and tax payments,  | signature, include the following: $\checkmark$ completed Certificate of        |   |
|       | normally due April 15, 2020, to July                                    | Withholding Due (included in download from Division's website)                 | <u>Advisory</u> (3/19/20):                            |
|       | 15, 2020, without penalties and   | Those submitting Form RI-71.3 Remittance via email must also                   |   |
|       | interest, regardless of the amount                                      | attach a copy of the approved Certificate of Withholding and a copy            | "The Rhode Island Division of Taxation has            |
|       | owed. The new deadline applies not                                      | of the "Acknowledgement of Discharge of Lien" form. For the                    | created a webpage to address issues related to        |
|       | only to resident and nonresident  | convenience of taxpayers and others, the Division has combined                 | the coronavirus outbreak (see screenshot              |
|       | Rhode Island personal income tax  | Form RI-71.3-Remittance and the "Acknowledgement of Discharge                  | below).   |
|       | returns and payments for the 2019                                       | of Lien" into a single PDF available for download from the                     |   |
|       | tax year, but also to Rhode Island                                      | Division's website:  | The Division of Taxation is monitoring                |
|       | personal income tax extensions  | http://www.tax.ri.gov/forms/2020/NRREWH/713_RemittanceAckCo                    | developments pertaining to the coronavirus and        |
|       | related to the 2019 tax year that                                       | mbo_m.pdf. To submit Form RI-71.3 Remittance using electronic                  | is following guidance from federal and State          |
|       | would normally be filed by April  | signature, include the following: $\checkmark$ copy of approved Certificate of | officials.1 When virus-related developments           |
|       | 15, 2020. The new deadline also   | Withholding Due $\checkmark$ completed Acknowledgement of Discharge of         | occur regarding Rhode Island state taxes,             |
|       | applies to Rhode Island property-tax<br>relief claims filed on Form RI- | Lien form (included in download from Division's website) Note:                 | including any changes to deadlines, the               |
|       | 1040H and to claims for the   | Form RI-71.3 Remittance can be electronically signed and emailed               | Division will post them on the <u>RI DOT</u>          |
|       | residential lead abatement tax credit                                   | only if there is no tax due. If there is a payment due, Form RI-71.3           | <u>COVID-19 webpage</u> :                             |
|       | filed on Form RI-6238 that would  | Remittance cannot be emailed or faxed; it must be sent by mail,                | http://www.tax.ri.gov/COVID/                          |
|       | normally be due on April 15, 2020.                                      | using the address shown on the form. Also, it must be accompanied              |   |
| L     | normany of due on April 13, 2020.                                       |  |   |

| State | Guidance/Date                           | Guidance Relief Provisions for Coronavirus                                  | Other Information                                |
|-------|---|---|--|
|       | In addition, the new deadline           | by a Certificate of Withholding Due (assuming that the Division has         | "Coronavirus Disease 2019 (COVID-19)             |
|       | applies to fiduciary income tax         | not already received the certificate).                                      | Information                                      |
|       | returns and payments filed by           |   | Welcome to the RI Division of Taxation's         |
|       | estates and trusts related to the 2019  | Examples of electronic-signature process The following examples             | COVID-19 Information page.                       |
|       | tax year that would normally be due     | illustrate how the electronic-signature procedure works. 3 By voluntarily   | This page is intended to provide information     |
|       | on April 15, 2020. The new              | submitting an e-signature, the taxpayer certifies that the signature is     | and updates related to COVID-19's effects on     |
|       | deadline also applies to first-quarter  | valid and intended to operate as acknowledgement/execution of the           | Taxation.  |
|       | and second quarter estimated            | document to which it is affixed. Rhode Island Division of Taxation -        | Please see the table below for information       |
|       | payments of Rhode Island income         | Page 3 of 4 Example # 1: Joseph Taxpayer downloads Form RI-71.3             | currently available.                             |
|       | tax for the 2020 tax year by            | Election from the Division's website, which includes the Certificate of     | Check back as this table will be updated as      |
|       | individuals, estates, and trusts, that  | Withholding Due. He completes both forms and enters his electronic          | information becomes available.                   |
|       | would normally be due April 15,         | signature where indicated (using the form's built-in electronic signature   | Note also that we are actively reviewing         |
|       | 2020 and June 15, 2020. The relief      | feature). Next, he attaches to an email the completed and electronically    | guidance provided by the IRS and will be         |
|       | described in this Advisory does not     | signed Form RI-71.3 Election and the prepared Certificate of                | posting updates soon.                            |
|       | apply to filings or payments of any     | Withholding Due as a PDF, and sends that email to the Division via the      | Here are some important IRS links:               |
|       | other type of Rhode Island tax, or to   | following address: Tax.NonRes713@tax.ri.gov. If the Division, after         | Treasury and IRS Issue Guidance on Deferring     |
|       | the filing of any other Rhode Island    | completing its review, determines that the submission is complete, the      | Tax Payments Due to COVID-19 Breakout            |
|       | return. Table was revised on April      | Division will email back a signed, stamped, and dated Certificate of        | Coronavirus Tax Relief                           |
|       | 6, 2020, to include language about      | Withholding Due (as a PDF), which Joseph presents at closing.               | Check back as this table will be updated as      |
|       | fiscal-year filers; new deadline for    | Assuming that the buyer properly completes and timely files all required    | information becomes available.                   |
|       | composite income tax – estimated        | documents and pays the amount of withholding due (if any is required),      | SALES TAX:                                       |
|       | (Form RI-1040C-ES); and                 | the lien on the real estate can be discharged. (The remittance and the lien | The Rhode Island Division of Taxation            |
|       | information about pass-through          | discharge must be filed with the Division and, once approved, the           | understands the difficulty that many businesses, |
|       | withholding. New due date does not      | discharge of lien must be forwarded to the city or town by the taxpayer     | including small businesses and retailers, are    |
|       | apply to filings or payments of any     | or the taxpayer's representative.) Example # 2: Maria Taxpayer              | facing during this unprecedented crisis.         |
|       | other type of Rhode Island tax, or to   | downloads Form RI-71.3 Remittance from the Division's website, which        | To that end, the Division would like to remind   |
|       | filing of any other Rhode Island        | includes the "Acknowledgement of Discharge of Lien" form, completes         | businesses that the Rhode Island Commerce        |
|       | return. New deadline of July 15,        | it, and enters her electronic signature where indicated (using the form's   | Corporation has information about low-interest   |
|       | 2020, applies not only to calendar-     | built-in electronic signature feature). Next, the closing attorney attaches | federal disaster loans for working capital to    |
|       | year individuals and entities with      | to an email the completed and electronically signed Form RI-71.3            | Rhode Island small businesses that are suffering |
|       | normal due date of April 15, 2020       | Remittance, the prepared Acknowledgement of Discharge of Lien form,         | substantial economic injury as a result of the   |
|       | (April 1, 2020, for surplus lines       | and a copy of the approved Certificate of Withholding due, and sends        | coronavirus. For details, including links to     |
|       | brokers/licensees), but also to fiscal- | that email to the Division via the following address:                       | applications, hotlines, and other resources,     |
|       | year filers whose original or           | Tax.NonRes713@tax.ri.gov. Assuming that the documents are properly          | please see: https://commerceri.com/covid-19/.    |
|       | extended due date would normally        | completed and timely filed, the Division will email back, as a PDF, the     |  |
|       | fall on April 15, 2020. (Although       | approved, dated, and signed Acknowledgement of Discharge of Lien            | The Division also would like to remind           |
|       | fiscal-year filers who are on           | form. (The remittance and the lien discharge must be filed with the         | businesses that the deadline is tomorrow         |
|       | extension have a new due date of        | Division and, once approved, the discharge of lien must be forwarded to     | Friday, March 20, 2020 for remitting sales       |
|       | July 15, 2020, they still must, by      | the city or town by the taxpayer or the taxpayer's representative, so that  | tax, meals and beverage tax, and certain other   |
|       | statute, be fully paid by September     | it can be recorded by the city or town.) Remember: Form RI-71.3             | levies. These amounts represent taxes that the   |
|       | 15, 2020.) New due date applies to      | Remittance can be electronically signed and emailed only if there is no     | businesses' customers paid during February       |
|       | filings and payments. Listing for       | tax due. If there is a payment due, Form RI-71.3 Remittance cannot be       | 2020 and that the businesses held in trust, by   |
|       | single-member LLC assumes entity        | emailed or faxed; it must be sent by mail, using the address shown on the   | law, for remitting to the State of Rhode Island. |
|       | is owned by individual. Listing for     | form. Also, it must be accompanied by a Certificate of Withholding Due      | For more information about the penalties for     |
| μ     |   | ,   |  |

| State | Guidance/Date                                | Guidance Relief Provisions for Coronavirus                                    | Other Information                                 |
|-------|--|---|---|
|       | C corporation also applies to filing         | (assuming the Division has not already received the Certificate).             | misappropriating these amounts, please see        |
|       | under mandatory unitary combined             | Background and explanation Rhode Island requires withholding of tax at        | Rhode Island General Laws Sections 44-19-35       |
|       | reporting. New deadline for pass-            | the sale of Rhode Island real estate by a nonresident individual or           | through 37.                                       |
|       | through withholding (Form RI-                | entity.4 It is standard practice in many other states, too. When Rhode        |   |
|       | 1096PT) applies only to trusts and           | Island real estate is sold by a nonresident individual, estate, partnership   | The Division also would like to remind            |
|       | single-member LLCs with a normal             | or trust, the buyer must deduct and withhold 6% of the total amount paid      | businesses and other taxpayers that under         |
|       | due date of April 15. New deadline           | or of the gain to the seller. If the seller is a nonresident corporation, the | Regulation 280-RICR-20-00-4 ("Taxpayer            |
|       | for pass-through withholding                 | buyer must deduct and withhold 7% of the total amount paid or of the          | Rights and Responsibilities "), they have the     |
|       | estimates (Form RI-1096PT-ES),               | gain. 4 See Rhode Island General Laws § 44-30-71.3 ("Sale of real             | express right to request that penalties be abated |
|       | normally due April 15, 2020,                 | property by nonresidents – Withholding requirements") and Division of         | where there was no negligence or intentional      |
|       | applies to all entity types. New             | Taxation Regulation 280-RICR-20-10-1 ("Withholding Tax on the Sale            | disregard of the law.                             |
|       | deadline for business extension              | of Real Property by Nonresidents"). Rhode Island Division of Taxation -       |   |
|       | applies only to public service               | Page 4 of 4 The buyer then must pay the amount withheld to the                | Check back as this page will be updated as        |
|       | corporation filers and bank excise           | Division of Taxation within three banking days after the date closing.        | information becomes available."                   |
|       | tax filers. The relief mainly applies        | Every buyer subject to these provisions is liable for the amount withheld     |   |
|       | to estimated payments of Rhode               | (or required to be withheld). Until that amount is paid, a State lien is      | "Online and telephone services                    |
|       | Island personal income tax and               | placed on the property. Filing and paying the amount of withholding due       |   |
|       | estimated payments of Rhode Island           | (if any is required) furthers the process that culminates with the            | While Governor Gina M. Raimondo has               |
|       | business tax that would normally be          | discharge the lien. Other information This Advisory provides only a           | declared a state of emergency in response to the  |
|       | due on June 15, 2020. The deadline           | brief summary of the Division's requirements involving the sale of            | virus, the Division of Taxation currently         |
|       | for those filings and payments is            | Rhode Island real estate by a nonresident individual or entity. • To view     | remains open. However, the Division               |
|       | postponed to July 15, 2020. No               | the Division's updated general instructions related to the sale of Rhode      | recommends that taxpayers use the agency's        |
|       | penalties and no interest will apply,        | Island real estate by nonresident individuals or entities, click here. • To   | website, portal, email, and phone system and      |
|       | regardless of the amount owed, if            | view the Division's regulation related to the sale of Rhode Island real       | avoid visiting the Division of Taxation's office  |
|       | payment is made on or before July            | estate by nonresident individuals or entities, click here. • For answers to   | in order to limit the spread of the               |
|       | <u>15, 2020</u> . <u>Under the emergency</u> | questions about the tax aspects of the sale of Rhode Island real estate by    | coronavirus"                                      |
|       | regulation, the income of employees          | nonresident individuals or entities, call the Division at (401) 574-8829,     |   |
|       | who are nonresidents temporarily             | option #4, from 8:30 a.m. to 3:30 p.m. business days. For additional          | <u>RI DOT Advisory 2020-9</u> (3/14/20)           |
|       | working outside of Rhode Island              | forms: http://www.tax.ri.gov/taxforms/nrrewh.php The use of an                | "Division encourages taxpayers to reduce in-      |
|       | solely due to the pandemic will              | electronic signature is an option, not a requirement. A taxpayer, or the      | person visits as part of effort to slow           |
|       | continue to be treated as Rhode              | taxpayer's representative, may elect instead to complete, sign, and           | transmission of coronavirus                       |
|       | Island-source income for Rhode               | submit the forms in the usual manner (such as by mail, private delivery       | Agency recommends use of its website, portal,     |
|       | Island withholding tax purposes.             | service, or fax at (401) 574-8919). As part of its efforts to limit the       | and email and telephone systems"                  |
|       | Under the emergency regulation,              | spread of the coronavirus, the Division recommends that taxpayers, tax        | A detailed list of Division phone numbers and     |
|       | Rhode Island will not require                | professionals, and other stakeholders avoid visiting the Division's office.   | email addresses is available at                   |
|       | employers located outside of Rhode           | The Division continues to urge taxpayers and others to use its phone          | http://www.tax.ri.gov/contact/.                   |
|       | Island to withhold Rhode Island              | system, email system, website, and portal, instead of inperson visits. If a   |   |
|       | income taxes from the wages of               | visit cannot be avoided, taxpayers and others are encouraged to use the       | Legislature: To contain the spread of COVID-      |
|       | employees who are Rhode Island               | Division's drop box, which is located on the first floor of the Powers        | 19, there will be no General Assembly sessions    |
|       | residents temporarily working                | Building, at One Capitol Hill in Providence, to drop off forms and other      | during the week of March 16-20, 2020. All         |
|       | within Rhode Island solely due to            | documents. Remember: If you must visit, and you successfully complete         | legislative offices will also be closed.          |
|       | the pandemic. For the duration of            | the State's selfscreening application and receive approval, entry to the      |   |
|       | Rhode Island's coronavirus state of          | Division's office is permitted, but you must still wear a mask and            |   |
|       | emergency, the Rhode Island                  | maintain social distancing. For more information about office visits amid     |   |

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|       | Division of Taxation will not seek                                | the pandemic, use this link: https://go.usa.gov/xfwvp. The Division will   |                   |
|       | to establish nexus for Rhode Island                               | continue to work with taxpayers and their representatives to consider  |                   |
|       | sales and use tax purposes solely                                 | proposed options for electronic signatures when it comes to the two  |                   |
|       | because an employee is temporarily                                | documents described in this Advisory involving the sale of real estate by  |                   |
|       | working from home during the state                                | a nonresident. In addition, the Division will continue to review standards   |                   |
|       | of emergency, or because an                                       | for electronic signatures in general and will also continue to study the   |                   |
|       | employee is temporarily working                                   | possibility of expanding the electronic signature program to other   |                   |
|       | from home during the state of                                     | documents.5 5 The Division is allowing electronic signatures for limited   |                   |
|       | emergency and is using property to                                | documents, as described in this Advisory, under the authority of Rhode   |                   |
|       | allow the employee to work from                                   | Island General Laws Chapter § 42-127.1 ("Uniform Electronic  |                   |
|       | home (e.g., computers, computer                                   | Transactions Act")" (9/10/20)  |                   |
|       | equipment, or similar property)                                   |  |                   |
|       | temporarily during the state of                                   | <u>ADV 2020-34</u> (8/6/20)  |                   |
|       | emergency. The presence of one or                                 |  |                   |
|       | more employees that previously                                    | "Security Summit: Use VPN to protect data from thieves Tax   |                   |
|       | worked in another state but, solely                               | professionals urged to safeguard client information and their businesses   |                   |
|       | due to the state of emergency, are<br>working remotely from Rhode | The Rhode Island Division of Taxation and other Security Summit<br>partners urge tax practitioners to secure remote locations by using a |                   |
|       | Island, will not in and of itself                                 | virtual private network (VPN) to protect against cyber intruders."   |                   |
|       | trigger nexus for Rhode Island sales                              | virtual private network (VFIV) to protect against cyber intruders.   |                   |
|       | and use tax purposes. Property that                               | <u>RI DOR DOT ADV 2020-24 (5/28/20)</u>  |                   |
|       | is temporarily located in Rhode                                   | <u>KI DOK DOT ADV 2020-24</u> (3/20/20)  |                   |
|       | Island during the state of emergency                              | Division addresses questions involving nexus and apportionment   |                   |
|       | solely to allow one or more                                       | Guidance is in response to inquiries involving temporary remote work   |                   |
|       | employees to work from home                                       | amid pandemic  |                   |
|       | temporarily in Rhode Island (e.g.,                                | T. T   |                   |
|       | computers, computer equipment, or                                 | The Rhode Island Division of Taxation is aware of the new pressures on   |                   |
|       | similar property) during the state of                             | the business community and others in responding to the coronavirus   |                   |
|       | emergency will not in and of itself                               | (COVID-19) pandemic. The Division is committed to providing as much  |                   |
|       | trigger nexus for Rhode Island sales                              | certainty as possible to taxpayers and tax professionals.  |                   |
|       | and use tax purposes. For the                                     |  |                   |
|       | duration of Rhode Island's  | A number of employers have asked employees to work remotely (i.e.,   |                   |
|       | coronavirus state of emergency, the                               | telecommute, or telework) from their homes temporarily amid the  |                   |
|       | Rhode Island Division of Taxation                                 | pandemic. In response to some related inquiries that the Division has  |                   |
|       | will not seek to establish nexus for                              | received involving potential nexus and apportionment issues, the   |                   |
|       | Rhode Island corporate income tax                                 | Division provides the following information.   |                   |
|       | purposes solely because an  |  |                   |
|       | employee is temporarily working                                   | RHODE ISLAND SALES AND USE TAX: NEXUS  |                   |
|       | from home during the state of                                     |  |                   |
|       | emergency, or because an employee                                 | For the duration of Rhode Island's coronavirus state of emergency,   |                   |
|       | is temporarily working from home                                  | the Rhode Island Division of Taxation will not seek to establish   |                   |
|       | during the state of emergency and is                              | nexus for Rhode Island sales and use tax purposes solely because an  |                   |
|       | using property to allow the                                       | employee is temporarily working from home during the state of  |                   |
|       | employee to work from home (e.g.,                                 | emergency, or because an employee is temporarily working from  |                   |

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|       | computers, computer equipment, or  | home during the state of emergency and is using property to allow   |                   |
|       | similar property) temporarily during   | the employee to work from home (e.g., computers, computer   |                   |
|       | the state of emergency. The  | equipment, or similar property) temporarily during the state of   |                   |
|       | presence of one or more employees  | emergency.1   |                   |
|       | that previously worked in another  |   |                   |
|       | state but, solely due to the state of  | Put another way, the presence of one or more employees that   |                   |
|       | emergency, are working remotely  | previously worked in another state but, solely due to the state of  |                   |
|       | from Rhode Island, will not in and   | emergency, are working remotely from Rhode Island, will not in and  |                   |
|       | of itself trigger nexus for Rhode  | of itself trigger nexus for Rhode Island sales and use tax purposes.  |                   |
|       | Island corporate income tax  | Property that is temporarily located in Rhode Island during the   |                   |
|       | purposes. Property that is   | state of emergency solely to allow one or more employees to work  |                   |
|       | temporarily located in Rhode Island  | from home temporarily in Rhode Island (e.g., computers, computer  |                   |
|       | during the state of emergency solely   | equipment, or similar property) during the state of emergency will  |                   |
|       | to allow one or more employees to<br>work from home temporarily in                 | not in and of itself trigger nexus for Rhode Island sales and use tax   |                   |
|       | <u>work from nome temporarily in</u><br>Rhode Island (e.g., computers,             | purposes.   |                   |
|       | computer equipment, or similar   | This policy is predicated on the condition that there are no other  |                   |
|       | property) during the state of  | This policy is predicated on the condition that there are no other<br>personnel, or any properties or activities, of a remote retailer within |                   |
|       | emergency will not in and of itself  | Rhode Island that would constitute sufficient physical presence, either   |                   |
|       | trigger nexus for Rhode Island   | before or during the state of emergency, to establish nexus for Rhode   |                   |
|       | corporate income tax purposes. In  | Island sales and use tax purposes. This policy is further predicated on the   |                   |
|       | addition, the performance of any   | condition that an out-of-state retailer does not have sufficient sales into   |                   |
|       | services by such employees within  | Rhode Island, either in the number of transactions or in the amount of  |                   |
|       | Rhode Island will not, of itself,  | gross receipts, during the calendar year that would warrant a finding of  |                   |
|       | cause their employer to lose the   | nexus for Rhode Island sales and use tax purposes.2   |                   |
|       | protection of Public Law 86-272.   |   |                   |
|       | For the duration of Rhode Island's   | For the duration of Rhode Island's coronavirus state of emergency,  |                   |
|       | coronavirus state of emergency,  | the Rhode Island Division of Taxation will not seek to establish  |                   |
|       | services performed by one or more  | nexus for Rhode Island corporate income tax purposes solely   |                   |
|       | employees, who previously worked   | because an employee is temporarily working from home during the   |                   |
|       | in another state but, solely due to  | state of emergency, or because an employee is temporarily working   |                   |
|       | the pandemic, are now working  | from home during the state of emergency and is using property to  |                   |
|       | remotely from Rhode Island, will   | allow the employee to work from home (e.g., computers, computer   |                   |
|       | not be considered by the Rhode   | equipment, or similar property) temporarily during the state of   |                   |
|       | Island Division of Taxation to   | emergency.3   |                   |
|       | increase the numerator of their  | Dut another way the presence of one or more surplaness that   |                   |
|       | employer's payroll factor for  | Put another way, the presence of one or more employees that<br>previously worked in another state but, solely due to the state of             |                   |
|       | <u>purposes of apportioning income</u> . ,<br>Effective immediately, it will allow | emergency, are working remotely from Rhode Island, will not in and  |                   |
|       | electronic signatures in place of  | of itself trigger nexus for Rhode Island corporate income tax   |                   |
|       | handwritten signatures for certain   | purposes. Property that is temporarily located in Rhode Island  |                   |
|       | types of forms. The Division will  | during the state of emergency solely to allow one or more employees   |                   |
|       | accept electronic signatures for the   | to work from home temporarily in Rhode Island (e.g., computers,   |                   |
|       | following two forms, both of which   | computer equipment, or similar property) during the state of  |                   |
| L     |  | The fact of the factor of the factor of the factor of   | 1                 |

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|       | involve the sale of Rhode Island real  | emergency will not in and of itself trigger nexus for Rhode Island   |                   |
|       | estate by nonresident individuals or   | corporate income tax purposes.   |                   |
|       | entities: • Form RI-71.3 Election  |  |                   |
|       | ("Election to Have Withholding   | In addition, the performance of any services by such employees   |                   |
|       | Based on Gain") and required   | within Rhode Island will not, of itself, cause their employer to lose  |                   |
|       | attachments. • Form RI-71.3  | the protection of Public Law 86-272.4 This policy is predicated on   |                   |
|       | Remittance ("Remittance of   | the condition that there are no other activities being conducted   |                   |
|       | Withholding on Sale of Real Estate   | within Rhode Island on behalf such out-of-state corporate  |                   |
|       | by Nonresident") and required  | employers, either before or during Rhode Island's coronavirus state  |                   |
|       | attachments. The Division has long   | of emergency, that would establish nexus with Rhode Island for   |                   |
|       | allowed the use of electronic  | corporate income tax purposes.5  |                   |
|       | signatures for electronically filed  |  |                   |
|       | income tax returns. 2 Form RI-71.3   | RHODE ISLAND TAXATION: APPORTIONMENT   |                   |
|       | <u>Remittance can be electronically</u><br>signed and emailed only if there is | If a business derives income from sources within and outside of Rhode  |                   |
|       | no tax due. If there is a payment  |  |                   |
|       | due, Form RI-71.3 Remittance   | Island, its net income must be apportioned by various formulas depending on the nature of the business and the structure of the entity. In |                   |
|       | cannot be emailed or faxed; it must  | general, some entities must use an apportionment method involving a  |                   |
|       | be sent by mail, using the address   | single factor: sales. Others must use an apportionment formula involving   |                   |
|       | shown on the form. Also, it must be  | three factors: property, sales, and payroll.   |                   |
|       | accompanied by a "Certificate of   | the factors. property, sales, and payron.  |                   |
|       | Withholding Due" (assuming that  | For the duration of Rhode Island's coronavirus state of emergency,   |                   |
|       | the Division has not already   | services performed by one or more employees, who previously  |                   |
|       | received the certificate).)  | 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.   |                   |
|       |  |  |                   |
|       |  | 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.3  |                   |
|       |  | Put another way, the presence of one or more employees that previously   |                   |
|       |  | worked in another state but, solely due to the state of emergency, are   |                   |
|       |  | working remotely from Rhode Island, will not in and of itself trigger  |                   |
|       |  | nexus for Rhode Island corporate income tax purposes. Property that is   |                   |
|       |  | temporarily located in Rhode Island during the state of emergency solely   |                   |
|       |  | to allow one or more employees to work from home temporarily in  |                   |
| L     |  | to anow one of more employees to work nominome temporarily in  |                   |

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|       |               | Rhode Island (e.g., computers, computer equipment, or similar property)     |                   |
|       |               | during the state of emergency will not in and of itself trigger nexus for   |                   |
|       |               | Rhode Island corporate income tax purposes.                                 |                   |
|       |               | In addition, the performance of any services by such employees within       |                   |
|       |               | Rhode Island will not, of itself, cause their employer to lose the          |                   |
|       |               | protection of Public Law 86-272.4 This policy is predicated on the          |                   |
|       |               | condition that there are no other activities being conducted within Rhode   |                   |
|       |               | Island on behalf such out-of-state corporate employers, either before or    |                   |
|       |               | during Rhode Island's coronavirus state of emergency, that would            |                   |
|       |               | establish nexus with Rhode Island for corporate income tax purposes.5       |                   |
|       |               | RHODE ISLAND TAXATION: APPORTIONMENT  |                   |
|       |               | If a business derives income from sources within and outside of Rhode       |                   |
|       |               | Island, its net income must be apportioned by various formulas              |                   |
|       |               | depending on the nature of the business and the structure of the entity. In |                   |
|       |               | general, some entities must use an apportionment method involving a         |                   |
|       |               | single factor: sales. Others must use an apportionment formula involving    |                   |
|       |               | three factors: property, sales, and payroll.                                |                   |
|       |               | For the duration of Rhode Island's coronavirus state of emergency,          |                   |
|       |               | services performed by one or more employees, who previously                 |                   |
|       |               | worked in another state but, solely due to the pandemic, are now            |                   |
|       |               | working remotely from Rhode Island, will not be considered by the           |                   |
|       |               | Rhode Island Division of Taxation to increase the numerator of their        |                   |
|       |               | employer's payroll factor for purposes of apportioning income.              |                   |
|       |               | 1 See Rhode Island Governor Gina M. Raimondo's Executive Order 20-          |                   |
|       |               | 02, issued March 9, 2020, and related supplements.                          |                   |
|       |               | ,, ., .,  |                   |
|       |               | 2 See, among other things, Rhode Island Division of Taxation                |                   |
|       |               | Regulation 280-RICR-20-70-45 ("Out of State Retailers – Registr             |                   |
|       |               | 3 Rhode Island's corporate income tax is also known as the business         |                   |
|       |               | corporation tax (see Rhode Island General Laws Chapter 44-11).              |                   |
|       |               |   |                   |
|       |               | 4 United States Public Law 86-272, codified at 15 U.S. Code § 381 et        |                   |
|       |               | seq.  |                   |
|       |               | 5 See, among other things, Rhode Island Division of Taxation                |                   |
|       |               | Regulation 280-RICR-20-25-8 ("Nexus")." (5/28/20)                           |                   |
|       |               | RI DOR Penalty waiver request form (5/27/20)                                |                   |
|       |               |   |                   |

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|       |               | RI DOR DOT <u>ADV 2020-22</u> (5/26/20)   |                   |
|       |               | Withholding-tax guidance for working remotely amid pandemic<br>Goal is to reduce administrative burdens on public and private<br>employers  |                   |
|       |               | The Rhode Island Division of Taxation today posted an emergency regulation that provides withholding-tax guidance for employers that have employees who are temporarily working remotely due to the coronavirus pandemic (COVID-19).  |                   |
|       |               | Background  |                   |
|       |               | In Rhode Island and other states, employers withhold state taxes from<br>the wages of their employees who work within the employer's state's<br>boundaries.   |                   |
|       |               | However, due to the pandemic, many employees are now working from<br>home (telecommuting, or teleworking). They receive wages for work<br>performed on behalf of their employers but their work is performed at<br>locations outside the state where their regular workstations were<br>previously located.   |                   |
|       |               | Confusion, extra costs, and concerns may arise among both employers<br>and employees if employers have to withhold and remit out-of-state<br>taxes for employees who are temporarily working remotely outside the<br>state where their employer is located.   |                   |
|       |               | Therefore, the Division of Taxation today posted an emergency<br>regulation that temporarily simplifies the tax withholding process with<br>regard to remote working. "The intention of this guidance is to promote<br>stability and avoid further confusion in the marketplace and reduce<br>administrative burdens on public and private employers," said Rhode<br>Island Tax Administrator Neena Savage. |                   |
|       |               | Guidance  |                   |
|       |               | Part of the guidance involves nonresidents who are employed by a<br>Rhode Island employer and normally work in Rhode Island, but who are<br>temporarily working outside of Rhode Island due to the pandemic.  |                   |
|       |               | Under the emergency regulation, the income of employees who are<br>nonresidents temporarily working outside of Rhode Island solely  |                   |

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|       |               | due to the pandemic will continue to be treated as Rhode Island-  |                   |
|       |               | source income for Rhode Island withholding tax purposes.  |                   |
|       |               | Example: A Massachusetts resident works for a Rhode Island employer,  |                   |
|       |               | normally performs his tasks within Rhode Island, and has wages that are   |                   |
|       |               | subject to Rhode Island income tax withholding. If the employee is  |                   |
|       |               | temporarily working within Massachusetts due to the pandemic, the   |                   |
|       |               | employer should continue to withhold Rhode Island income tax because  |                   |
|       |               | the employee's work is derived from or connected to a Rhode Island source.  |                   |
|       |               | 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.   |                   |
|       |               | Under the emergency regulation, Rhode Island will not require   |                   |
|       |               | employers located outside of Rhode Island to withhold Rhode Island  |                   |
|       |               | income taxes from the wages of employees who are Rhode Island<br>residents temporarily working within Rhode Island solely due to the              |                   |
|       |               | pandemic.   |                   |
|       |               |   |                   |
|       |               | Example: A Rhode Island resident works for an employer in<br>Connecticut, normally performs her tasks within Connecticut, and has                 |                   |
|       |               | wages that are subject to Connecticut income tax withholding. If the  |                   |
|       |               | employee is temporarily working within Rhode Island solely due to the   |                   |
|       |               | pandemic, the employer will not be required by Rhode Island to  |                   |
|       |               | withhold Rhode Island income taxes from that employee's wages for the duration of the emergency.  |                   |
|       |               |   |                   |
|       |               | For more details, including definitions, citations, the limited duration of   |                   |
|       |               | the regulation, the limited applicability of the regulation, and other information, click <u>here</u> , or use the following address:             |                   |
|       |               | https://rules.sos.ri.gov/regulations/part/280-20-55-14.   |                   |
|       |               |   |                   |
|       |               | As a convenience for employers and their advisors, the Division includes<br>the following links that provide information from neighboring states: |                   |
|       |               | the following miks that provide information from neighboring states.  |                   |
|       |               | Massachusetts Department of Revenue <u>TIR 20-5</u> ("Massachusetts Tax   |                   |
|       |               | Implications of an Employee Working Remotely due to the COVID-19  |                   |
|       |               | Pandemic").   |                   |
|       |               | 1   | 1                 |

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|       |               | <ul> <li>Massachusetts Department of Revenue Emergency Regulation (<u>830</u></li> </ul>  |                   |
|       |               | CMR 62.5A.3 – "Massachusetts Source Income of Non-Residents   |                   |
| ł     |               | Telecommuting due to COVID-19").  |                   |
|       |               |   |                   |
|       |               | Connecticut Department of Revenue Services <u>website</u> ." (5/26/20)  |                   |
|       |               | DOD December 200 DICD 20 55 14 (5/26/20)  |                   |
| ł     |               | DOR Regulation <u>280-RICR-20-55-14</u> (5/26/20)   |                   |
|       |               | TITLE 280 – DEPARTMENT OF REVENUE   |                   |
|       |               | CHAPTER 20 – DIVISION OF TAXATION   |                   |
|       |               | SUBCHAPTER 55 – PERSONAL INCOME TAX   |                   |
|       |               | PART 14 - Withholding for Employees Working Remotely During the   |                   |
|       |               | COVID-19 State of Emergency   |                   |
|       |               | 14.1 Purpose  |                   |
|       |               | The purpose of these rules and regulations is to provide guidance   |                   |
|       |               | to employers who have implemented remote working requirements for   |                   |
|       |               | their employees, some of whom are performing services on behalf of  |                   |
|       |               | their employer from a location outside the state where their employees  |                   |
|       |               | were based prior to the COVID-19 State of Emergency.  |                   |
|       |               | 14.2 Authority  |                   |
|       |               | These rules and regulations are promulgated pursuant to R.I. Gen.   |                   |
|       |               | Laws § 44-14, § 44-30-95 and § 44-30-71, which specifically authorizes the Tax Administrator to prescribe regulations for determining the |                   |
|       |               | amount of income taxes to be withheld from wages. These rules and   |                   |
|       |               | regulations have been prepared in accordance with the requirements of   |                   |
|       |               | R.I. Gen. Laws § 42-35-2.10 of the Rhode Island Administrative  |                   |
|       |               | Procedures Act.   |                   |
|       |               | 14.3 Application  |                   |
|       |               | These rules and regulations shall be liberally construed so as to   |                   |
|       |               | permit the Tax Division the authority to effectuate the purpose of R.I.   |                   |
|       |               | Gen. Laws Title 44-30 and other applicable state laws and regulations.  |                   |
|       |               | These rules and regulations apply to employers whose employees would  |                   |
| ł     |               | otherwise be subject to Rhode Island withholding and are temporarily  |                   |
|       |               | performing their work functions outside of Rhode Island solely because  |                   |
|       |               | of the ongoing COVID-19 State of Emergency. These rules and   |                   |
|       |               | regulations also apply to employers whose employees would otherwise   |                   |
|       |               | not be subject to Rhode Island withholding and are temporarily  |                   |
|       |               | performing their work functions within Rhode Island solely because of<br>the ongoing COVID-19 State of Emergency.                         |                   |
|       |               | 14.4 Severability   |                   |
|       |               | If any provision of these rules and regulations, or the application   |                   |
|       |               | thereof to any person or circumstances, is held invalid by a court of   |                   |
| l     |               | competent jurisdiction, the validity of the remainder of the rules and  |                   |
|       |               | regulations shall not be impaired or affected thereby.  |                   |
|       |               |   |                   |

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|       |               | 14.5 Definitions.   |                   |
|       |               | A. "COVID-19" means the disease caused by the novel coronavirus   |                   |
|       |               | SARS-CoV-2.   |                   |
|       |               | B. "COVID-19 State of Emergency" means the state of emergency   |                   |
|       |               | declared by   |                   |
|       |               | the Governor of Rhode Island in response to the 2019 novel  |                   |
|       |               | coronavirus   |                   |
|       |               | disease pandemic.   |                   |
|       |               | C. "Nonresident individual", as defined in R.I. Gen. Laws § 44-30-  |                   |
|       |               | 5(b), means an individual who does not meet the definition of "resident   |                   |
|       |               | individual."  |                   |
|       |               | D. "Outside of Rhode Island" means any other state but Rhode  |                   |
|       |               | Island within the geographical limits of the United States of America.  |                   |
|       |               | E. "Resident individual", as defined in R.I. Gen. Laws § 44-30-5(a),  |                   |
|       |               | means an individual who is domiciled in Rhode Island or an individual   |                   |
|       |               | who is not domiciled in Rhode Island but maintains a permanent place of   |                   |
|       |               | abode in Rhode Island and is present in this state for an aggregate of  |                   |
|       |               | more than one hundred eighty three (183) days of the taxable year,  |                   |
|       |               | unless the individual is in the Armed Forces of the United States.  |                   |
|       |               | 14.6 Non-Resident Individuals Employed by a Rhode Island Employer   |                   |
|       |               | but Temporarily Remotely Working Outside of Rhode Island  |                   |
|       |               | A. The State of Rhode Island will continue to treat as Rhode Island-  |                   |
|       |               | source income the income of employees who are non-resident  |                   |
|       |               | individuals temporarily working outside of Rhode Island solely due to   |                   |
|       |               | the COVID-19 State of Emergency. The Division of Taxation reserves  |                   |
|       |               | the right to review the facts and circumstances of individual cases and   |                   |
|       |               | make any appropriate determinations in accordance with Rhode Island   |                   |
|       |               | law.  |                   |
|       |               | B. Example: A resident individual from State A works for a Rhode  |                   |
|       |               | Island employer, normally performs his or her tasks within Rhode  |                   |
|       |               | Island, and has wages that are subject to Rhode Island income tax   |                   |
|       |               | withholding. If the employee is temporarily working within State A  |                   |
|       |               | solely due to the COVID-19 State of Emergency, the employer should  |                   |
|       |               | continue to withhold Rhode Island income tax since the employee's work is derived from or connected to a Rhode Island source. |                   |
|       |               |   |                   |
|       |               | 14.7 Resident Individuals Employed by an Employer Outside of Rhode<br>Island but Temporarily Remotely Working in Rhode Island |                   |
|       |               | A. The State of Rhode Island will not require employers located   |                   |
|       |               | outside of Rhode Island to withhold Rhode Island income taxes from the  |                   |
|       |               | wages of employees who are resident individuals who are temporarily   |                   |
|       |               | working within Rhode Island solely due to the COVID-19 State of   |                   |
|       |               | Emergency.  |                   |
|       |               | B. Example: A Rhode Island resident individual works for an   |                   |
|       |               | employer in State B, normally performs his or her tasks within State B,   |                   |
|       |               | I employer in state b, normany performs ins or ner tasks within state b,  | 1                 |

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|       |               | and has wages that are subject to State B income tax withholding. If the   |                   |
|       |               | employee is temporarily working within Rhode Island solely due to the  |                   |
|       |               | COVID-19 State of Emergency, the employer will not be required by  |                   |
|       |               | Rhode Island to withhold Rhode Island income taxes from that   |                   |
|       |               | employee's wages for the duration of the emergency.  |                   |
|       |               | 14.8 Limited Duration of These Rules A. These rules and  |                   |
|       |               | regulations shall be in effect for 120 days, or up to 180 days   |                   |
|       |               | if extended, unless one of the following occurs:   |                   |
|       |               | 1. The COVID-19 State of Emergency in Rhode Island has ended; or   |                   |
|       |               | 2. Permanent rules and regulations are promulgated pursuant to R.I.  |                   |
|       |               | Gen. Laws §§ 42-35-2.6 through 42-35-2.9; or   |                   |
|       |               | 3. The Tax Administrator enters into a withholding agreement with  |                   |
|       |               | any other state(s) pursuant to R.I. Gen. Laws § 44-30-72 that would then   |                   |
|       |               | govern the withholding of income taxes between Rhode Island and the  |                   |
|       |               | other signatory state(s).  |                   |
|       |               | 14.9 Limited Applicability of These Rules  |                   |
|       |               | A. These rules and regulations:  |                   |
|       |               | 1. Apply to employers whose employees are temporarily performing   |                   |
|       |               | remote work outside of Rhode Island solely because of the ongoing  |                   |
|       |               | COVID-19 State of Emergency.   |                   |
|       |               | 2. Shall not apply to employers outside of Rhode Island who, prior to  |                   |
|       |               | March 9, 2020, were withholding Rhode Island taxes from the wages of   |                   |
|       |               | their employees working remotely in Rhode Island.  |                   |
|       |               | 3. Shall not apply to employers in Rhode Island who, prior to March  |                   |
|       |               | 9, 2020, were withholding another state's taxes from the wages of  |                   |
|       |               | employees working remotely in that other state.  |                   |
|       |               | 4. Do not apply in situations where the employer and its employees,  |                   |
|       |               | albeit working remotely, are situated in the same state. In that event,  |                   |
|       |               | Rhode Island personal income tax requirements, as set forth in statutes  |                   |
|       |               | and regulations, still apply.  |                   |
|       |               | 5. Apply to wages earned on or after March 9, 2020 until one of the  |                   |
|       |               | relevant conditions set forth in Section 14.9 above is satisfied as it   |                   |
|       |               | relates to the employer.   |                   |
|       |               | 6. Do not apply to payments required to be made under the Rhode  |                   |
|       |               | Island Employment Security Act (Titles 28-42, 28-43, and 28-44 of the  |                   |
|       |               | General Laws), the Rhode Island Temporary Disability Insurance Act   |                   |
|       |               | (Titles 28-39 and 28-40 of the General Laws), or the Job Development   |                   |
|       |               | Assessment (Section 28-43-8.5).  |                   |
|       |               | 14.10Reconciliation with Sourcing Rules in Other States  |                   |
|       |               | Other states have adopted and may adopt sourcing rules that  |                   |
|       |               | subject an employee who is a Rhode Island resident and is suddenly   |                   |
|       |               | working within Rhode Island due to the COVID-19 State of Emergency<br>to still incur an income tax liability in another state pursuant to that |                   |
|       | 1             | to sum mean an meane tax nationaly in another state pursuant to that   | L                 |

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|       |               | state's sourcing rules. That employee will be eligible for credit for taxes<br>paid to that other state under R.I. Gen. Laws § 4430-18. Furthermore, the<br>employer of such an employee is not obligated to withhold Rhode Island<br>income tax to the extent the employer remains required to withhold<br>income tax with respect to the employee in such other state.<br>File Name: Emergency regulation 280-RICR-20-55-14." (5/26/20) |                   |
|       |               | RI DOR DOT <u>ADV 2020-21</u> extending second quarter estimated<br>payments from 6/15 to 7/15 (5/21/20)<br>"Division postpones certain key tax deadlines for individuals, businesses   |                   |
|       |               | <ul> <li>Estimated payments normally due June 15, 2020, will instead be due July 15, 2020</li> <li>In order to provide additional relief to taxpayers amid the coronavirus</li> </ul>   |                   |
|       |               | (COVID-19) pandemic, the Rhode Island Division of Taxation<br>announced today that it has postponed certain key tax deadlines for<br>individuals and businesses.<br>The relief mainly applies to estimated payments of Rhode Island   |                   |
|       |               | personal income tax and estimated payments of Rhode Island business tax that would normally be due on June 15, 2020. The deadline for those filings and payments is postponed to July 15, 2020. No penalties and no interest will apply, regardless of the amount owed, if payment is made on or before July 15, 2020.  |                   |
|       |               | Tax preparers and taxpayers do not need to file any additional forms or<br>contact the Division of Taxation in any way in order to qualify for this<br>Rhode Island filing and payment relief; the relief is automatic, and the<br>Division is in the process of adjusting its systems accordingly.   |                   |
|       |               | The relief announced today by the Division of Taxation is similar to the relief for certain filings and payments at the federal level that were announced on April 9, 2020, by the Internal Revenue Service and United States Treasury – a convenience for taxpayers and tax preparers.1  |                   |
|       |               | "We realize that these are difficult times for many individuals and<br>businesses. This relief will provide certain individuals and certain<br>businesses with an additional month to file and make payments," said<br>Rhode Island Tax Administrator Neena Savage.   |                   |
|       |               | The relief will automatically provide extra time to file and pay for<br>everyone involved – especially those preparers and taxpayers who are<br>directly affected by the coronavirus."  |                   |

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| State | Guidance/Date | The following table shows the filings to which the relief applies, the associated forms, the normal due date, and the new due date. No late charges will apply to those who file and pay on or before the new deadline of July 15, 2020.<br>New due date for these Rhode Island filings and related payments * FILING FORM NORMAL DUE DATE (SEE FOOTNOTE) NEW DUE DATE Personal income tax - estimate Form RI-1040ES June 15, 2020 July 15, 2020 Corporate income tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Political organization tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Political organization tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Insurance gross premiums tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Bank excise tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Bank excise tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Bank deposits tax - return T-86 June 15, 2020 July 15, 2020 Bank deposits tax - estimate Form BUS-EST June 15, 2020 July 15, 2020 Pass-through entity tax - estimate RI-1040C-ES June 15, 2020 July 15, 2020 Estate tax return and payment Form 100 various July 15, 2020 Estate tax return and payment Form 100 various July 15, 2020 Estate tax return and payment Form 100 various July 15, 2020 Composite income tax – estimate Form BUS-EXT June 15, 2020 July 15, 2020 Estate tax return and payment Form 100 various July 15, 2020 Composite income tax – estimate Form BUS-EXT June 15, 2020 July 15, 2020 Estate tax return and payment Form 100 various July 15, 2020 Composite income tax – estimate Form BUS-EXT June 15, 2020 July 15, 2020 Composite income tax – estimate Form BUS-EXT June 15, 2020 July 15, 2020 Composite income tax – estimate Form BUS-EXT June 15, 2020 July 15, 2020 Composite income tax – estimate Form 100 various July 15, 2020 Composite income tax – estimate Form BUS-EXT June 15, 2020 July 15, 2020 Composite income tax – estimate Form BUS-EXT June 15, 2020 July 15, 2020 Composite income tax – estimate Form BUS-EXT June 15, 2020 July 15, 2020 Composite i | Other Information |
|       |               | Form RI-4868C June 15, 2020 July 15, 2020 Pass-through withholding – extension payment Form RI-4868PT June 15, 2020 July 15, 2020   |                   |
|       |               | fiscal-year filers whose original or extended due date for returns and<br>payments, or due date for estimated payments, would normally fall<br>between April 15, 2020, and July 15, 2020. For example, if a C<br>corporation has a fiscal year-end of January 31, 2020, an original due<br>date of May 15, 2020, and an estimated payment date of May 15, 2020,<br>that corporation's due date for those filings and those payments is July   |                   |
|       |               | 15, 2020. (Fiscal-year filers that are on extension, whose original due date fell before April 15, 2020, should keep in mind that their extension is an extension of the time to file, not of the time to pay: Payment was due, by statute, by the original due date of their return.)  |                   |

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|       |               | * Listing for corporate income tax (also known as business corporations tax) also applies to filing under mandatory unitary combined reporting.  |                   |
|       |               | * New deadline for pass-through withholding (Form RI-1096PT) applies<br>only to trusts and single-member LLCs with a normal due date of June<br>15, 2020. New deadline for pass-through withholding estimates (Form<br>RI-1096PT-ES), normally due June 15, 2020, applies to all entity types.   |                   |
|       |               | * New deadline for business extension applies only to public service corporation filers and bank excise tax filers.  |                   |
|       |               | * Listing in table of Form BUS-EST also applies to Form RI-1120ES.   |                   |
|       |               | * New due date of July 15, 2020, applies to estate tax returns on Form RI-100 and Form RI-100A and any associated payments that would normally be due between April 15, 2020, and July 15, 2020, and to estate income tax returns and payments (and estimates) and trust income tax returns and payments (and estimates) normally due between April 15, 2020, and July 15, 2020.   |                   |
|       |               | * New due date does not apply to filings or payments of any other type<br>of Rhode Island tax, or to filing of any other Rhode Island return, not<br>mentioned above.  |                   |
|       |               | Although the Rhode Island deadline for filing certain tax returns and making certain tax payments has been automatically postponed by one month – from June 15, 2020, to July 15, 2020 – the Division of Taxation urges tax preparers and taxpayers who are in a position to do so to file before the new deadline where possible.   |                   |
|       |               | Filing and paying sooner provides the State with essential funding<br>during this crisis and allows the Governor, the General Assembly, and<br>other State decision-makers to plan and protect Rhode Island's economy.<br>By filing and paying sooner, taxpayers and tax preparers can do their<br>part in helping to ensure that the State of Rhode Island continues to have<br>the financial resources necessary to fund critical services that are so<br>essential to the health and well-being of all Rhode Islanders. |                   |
|       |               | Expanded relief  |                   |
|       |               | Today's announcement by the Rhode Island Division of Taxation<br>expands upon relief that the agency announced on March 27, 2020.2 On<br>that date, the Division announced the following relief:   |                   |

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|       |               | • Individuals can defer Rhode Island resident and nonresident personal income tax returns and personal income tax payments, normally due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.   |                   |
|       |               | • Certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.   |                   |
|       |               | Today's announcement provides additional relief involving certain<br>filings and tax payments as listed in the table in this Advisory. Although<br>no late charges will apply to filings and payments made on or before<br>July 15, 2020, the usual rules will apply to filings and payments made on<br>or after July 16, 2020. Thus, taxpayers requesting additional time to file<br>(beyond the new deadline of July 15, 2020) should estimate their tax<br>liability and pay any taxes owed by the new deadline of July 15, 2020, in<br>order to avoid penalties and interest thereafter. |                   |
|       |               | Additional information   |                   |
|       |               | • The Division of Taxation has created a special webpage to address<br>Rhode Island state tax issues related to the coronavirus outbreak. For<br>more information, click here or copy and paste the following address<br>into your web browser: http://www.tax.ri.gov/COVID/.  |                   |
|       |               | • The Division of Taxation urges taxpayers and others to use its website,<br>portal, email system, and phone system and to avoid visiting the<br>Division of Taxation's office in order to limit the spread of the<br>coronavirus. For more information, including a list of frequently used<br>phone numbers, email addresses, and web addresses, please click here or<br>copy and paste the following address into your web browser:<br>http://www.tax.ri.gov/Advisory/ADV_2020_09.pdf."   |                   |
|       |               | RI <u>Advisory 2020-19</u> Employer Withholding (4/30/20)  |                   |
|       |               | "Reminder about deadline for employer withholding tax<br>Funds must be remitted and returns filed according to schedule  |                   |
|       |               | PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds<br>businesses and other entities that, despite the coronavirus pandemic<br>(COVID-19), the deadlines remain the same for employers to remit<br>Rhode Island personal income tax withheld from employee paychecks.   |                   |

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|       |               | Rhode Island – like the federal government and many states – has a pay-   |                   |
|       |               | as-you-earn income tax system. Under that system, employers are   |                   |
|       |               | required to withhold a portion of their employees' wages and to   |                   |
|       |               | periodically turn over those withheld funds, on a regular schedule, to the  |                   |
|       |               | Division of Taxation.1 These are amounts that employers have held in  |                   |
|       |               | trust, by law, for remitting to the State of Rhode Island. While the  |                   |
|       |               | Division recognizes the strain that taxpayers are experiencing amid the   |                   |
|       |               | coronavirus pandemic, Rhode Island law prohibits taxpayers from using<br>these trust fund taxes for their own purpose.                          |                   |
|       |               | mese trust rund taxes for men own purpose.  |                   |
|       |               | Effective January 2020, there are some changes as to how Rhode Island   |                   |
|       |               | employers, payroll companies, and accounting firms must file and pay  |                   |
|       |               | withholding taxes to the Rhode Island Division of Taxation. Legislation   |                   |
|       |               | passed as part of the 2019 budget process created electronic payment and  |                   |
|       |               | filing requirements for certain employers. In conjunction with the  |                   |
|       |               | electronic mandates, the Division of Taxation also took the opportunity   |                   |
|       |               | to simplify the filing and payment frequencies and more align itself with   |                   |
|       |               | the Internal Revenue Service and a number of other states.  |                   |
|       |               | The Division moved to a quarterly return filing (see Form RI-941 and  |                   |
|       |               | instructions) and consolidated the daily and quarter-monthly filing   |                   |
|       |               | frequencies into a weekly frequency. Since the quarterly Form RI-941  |                   |
|       |               | filing is now the actual filing of the tax return, the weekly, monthly and  |                   |
|       |               | quarterly frequencies are now referred to as payment frequencies. For   |                   |
|       |               | more information, see the Division's Advisory, FAQs, and 2020   |                   |
|       |               | withholding tax payment calendar.   |                   |
|       |               |   |                   |
|       |               | For purposes of the filing of a withholding return, Form RI-941 is due on   |                   |
|       |               | a quarterly basis. All taxpayers must submit their returns once a quarter.  |                   |
|       |               | The returns are due on the last day of the month following each quarter,  |                   |
|       |               | with the first due date of April 30, 2020. Regardless of how often an   |                   |
|       |               | employer must remit withholding tax, the return on Form RI-941 is due quarterly. After completing the required filing, if an employer is unable |                   |
|       |               | to make a scheduled payment, payment plans are available. For more  |                   |
|       |               | information about employer withholding tax, call the Division at (401)  |                   |
|       |               | 574-8941 from 8:30 a.m. to 3:30 p.m. business days or email:  |                   |
|       |               | Tax.Collections@tax.ri.gov.   |                   |
|       |               |   |                   |
|       |               | 1 See Rhode Island General Laws § 44-30-71 ("Requirement of   |                   |
|       |               | withholding tax from wages"), Rhode Island General Laws § 44-30-76  |                   |
|       |               | ("Employer's liability for withheld taxes – Violations – Penalties"), and   |                   |
|       |               | Regulation 280-RICR-20-55-10 ("Employers' Withholding")." (4/30/20)   |                   |
|       |               | RI <u>DOT Tax News</u> (4/17/20)  |                   |
|       |               | $\frac{1}{10114\lambda 10005} (4/11/20)$  |                   |

| "New due date for these Rhode Island filings and related payments *<br>FILING FORM NORMAL DUE DATE NEW DUE DATE Surplus<br>lines brokervilcensees. Form T-171 A pril 1, 2020 July 15, 2020<br>Personal income tax annual return Form RI-1040, R1-1040R April 15,<br>2020 July 15, 2020 Personal income tax - estimated Form RI-<br>1040FS April 15, 2020 July 15, 2020 Personal trusts income RI-<br>4040FS April 15, 2020 July 15, 2020 Personal trusts income tax - estimated Form RI-<br>1040FS April 15, 2020 July 15, 2020 Bestate and trust income tax - estimated<br>Form RI-1041 April 15, 2020 July 15, 2020 First-quarter basiness<br>estimates Form RI-104ESK Depart 15, 2020 July 15, 2020 C corporation<br>Form RI-1120C April 15, 2020 July 15, 2020 First-quarter basiness<br>estimates Form RI-112ESK DEFST April 15, 2020 July 15, 2020<br>Public sortice corporation tax Form T-72 April 15, 2020 July 15, 2020<br>Public sortice corporation tax Form T-72 April 15, 2020 July 15, 2020<br>Business extension Form RI-104ESK Tapril 15, 2020 July 15, 2020<br>Business extension Form RI-104 April 15, 2020 July 15, 2020<br>Business extension Form RI-104 April 15, 2020 July 15, 2020<br>Business extension Form RI-105 April 15, 2020 July 15, 2020<br>Business extension Form RI-71 April 15, 2020 July 15, 2020 Bas-through<br>withholding Form RI-1064 April 15, 2020 July 15, 2020 Bas-through<br>withholding form RI-1064 April 15, 2020 July 15, 2020 Bas-through<br>withholding and estimated Mark PloSPFT FSG April 15, 2020 July 15, 2020<br>Busines of RI-1069 FT April 15, 2020 July 15, 2020 Bas-through<br>withholding and estimated Mark II-069 April 15, 2020 July 15, 2020 Bas-through<br>withholding and estimated Mark II-069 April 15, 2020 July 15, 2020 Bas-through<br>withholding and estimated Mark II-069 April 15, 2020 July 15, 2020 Bas-through<br>withholding and RI-1069 April 15, 2020 July 15, 2020 Bas-through<br>withholding and estimated Mark II-069 April 15, 2020 July 15, 2020 Bas-through<br>withholding and estimated Mark II-069 April 15, 2020 July 15, 2020 Bas-through<br>withholding form RI-1069 April 15, 2020 July 15, 2020 Bas-through<br>withho | State | Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information |
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| DOT Advisory ADV 2020-11 (originally 3/27, revised 4/6/20)   | State | Guidance/Date | "New due date for these Rhode Island filings and related payments *<br>FILING FORM NORMAL DUE DATE NEW DUE DATE Surplus<br>lines brokers/licensees Form T-71A April 1, 2020 July 15, 2020<br>Personal income tax annual return Form RI-1040, R1-1040NR April 15,<br>2020 July 15, 2020 Personal income tax - estimated Form RI-<br>1040ES April 15, 2020 July 15, 2020 Property tax relief Form RI-1040H<br>April 15, 2020 July 15, 2020 Residential lead abatement credit Form RI-<br>6238 April 15, 2020 July 15, 2020 Estate and trust income tax return<br>Form RI-1041 April 15, 2020 July 15, 2020 Estate and trust income tax -<br>estimated Form RI-1041ES April 15, 2020 July 15, 2020 C corporation<br>Form RI-1041 April 15, 2020 July 15, 2020 Estate and trust income tax -<br>estimated Form RI-1041ES April 15, 2020 July 15, 2020 C corporation<br>Form RI-1120C April 15, 2020 July 15, 2020 First-quarter business<br>estimates Form RI-1120ES/BUS-EST April 15, 2020 July 15, 2020<br>Public service corporation tax Form T-72 April 15, 2020 July 15, 2020<br>Business extension Form BUS-EXT April 15, 2020 July 15, 2020 Bank<br>excise tax Form T-74 April 15, 2020 July 15, 2020 Bank<br>excise tax Form T-71 April 15, 2020 July 15, 2020 Single-member<br>LLC Form RI-1065 April 15, 2020 July 15, 2020 July 15, 2020 Pass-through<br>withholding Form RI-1096PT April 15, 2020 July 15, 2020 July 15,<br>2020 Pass-through withholding – extension Form RI-4868PT April 15,<br>2020 July 15, 2020 Composite income tax – estimated Form RI-1040C-<br>ES April 15, 2020 July 15, 2020<br>* New deadline of July 15, 2020, applies not only to calendar-year<br>individuals and entities with normal due date of April 15, 2020 (April 1,<br>2020, for surplus lines brokers/licensees), but also to fiscal-year filers<br>whose original or extended due date would normally fall on April 15,<br>2020. (Although fiscal-year filers who are on extension have a new due<br>date of July 15, 2020. New due date applies to filings and payments.<br>Listing for single-member LLC assumes entity is owned by individual<br>whose normal due date would be April 15, 2020. Listing for C<br>corpor | Other Information |

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|       |               | "Division sets July 15 due date for individuals, certain entities<br>Those who don't need the extra time should file earlier to support<br>State's coronavirus response  |                   |
|       |               | In conjunction with announcements made by United States Treasury<br>Secretary Steven T. Mnuchin and Rhode Island Governor Gina M.<br>Raimondo on March 20, 2020, involving the April 15, 2020, deadline for<br>certain tax filings and tax payments, the Rhode Island Division of<br>Taxation announced today details about the filing deadline and the<br>payment deadline for individuals and certain entities in light of the<br>coronavirus pandemic (COVID-19).                   |                   |
|       |               | In general, the relief provides three additional months to file returns and<br>pay balances due. No penalties and no interest will apply to those who<br>file on or before July 15, 2020. "These are difficult times for everyone.<br>That is why the United States Treasury, the Internal Revenue Service,<br>and the Rhode Island Division of Taxation have extended the deadline,<br>normally April 15, to July 15 this year," said Rhode Island Tax<br>Administrator Neena Savage. |                   |
|       |               | Although the deadline for filing certain tax returns and making certain<br>tax payments has been automatically postponed by three months, the<br>Rhode Island Division of Taxation urges tax preparers and taxpayers to<br>file their returns before the new deadline where possible.  |                   |
|       |               | Filing and paying sooner provides the State with essential funding<br>during this crisis and allows the Governor, the General Assembly, and<br>other State decision-makers to plan and protect Rhode Island's economy.   |                   |
|       |               | This will give extra time to file and pay for everyone – especially those preparers and taxpayers who are directly affected by the coronavirus. However, although they can wait until July 15 to file and pay, the Division urges preparers and taxpayers who are in a position to do so to file and pay before the July 15 deadline – for several reasons.  |                   |
|       |               | Those who are due refunds can receive them more quickly by filing as<br>soon as possible. In addition, those who have a balance due can do their<br>part in helping to ensure that the State of Rhode Island continues to have<br>the financial resources necessary to fund critical services that are so<br>essential to the health and wellbeing of all Rhode Islanders, and will aid<br>the State in planning for and protecting the State's economy.                               |                   |
|       |               | Details of relief announced  |                   |

| <ul> <li>Individuals can defer Rhode Island resident and nonresident personal income its returns and personal income tax payments, normally due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. Similarly, certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.</li> <li>Tax preparers and taxpayers do not need to file any additional forms or contact the Division of Taxation in any way in order to qualify for this Rhode Island runs imagement rhieft, the rhieft is automatic, and the Division is in the process of adjusting its systems accordingly.</li> <li>The following table shows the filings to which the relief applics, the associated forms, the normal due data:, and the new due date. No late charges will apply to those who file and pay on or hefore the new dedition of July 15, 2020.</li> <li>New due date for these Rhode Island filings and related payments * PLLING FORM MORMAL DUE DATE NEW DUE DATE Supplus Inse brokers/licensees Form T-17.1 A pril 1. 2020 July 15, 2020 Personal income tax - estimated Form RL-1040, RL-1040(RA pril 15, 2020) July 15, 2020 Personal income tax - estimated Form RL-104014, Jul 140(RA pril 15, 2020 July 15, 2020 Personal income tax - estimated Form RL-104014, Jul 1415, 2020 July 15, 2020 Personal income tax - estimated Form RL-104014, Jul 1415, 2020 July 15, 2020 Personal recents a return Form RL-1040, RL-1040(RA pril 15, 2020 July 15, 2020 Personal Is a provide that for the set that the strain strain of the return Form RL-104014, July 15, 2020 July 15, 2020 Personal provide that for the set form RL-104004, RL-104004, RL-10404, RL-1040404, RL-104040404, RL-10404, RL-10404, RL-10404, RL-10404, RL-1040404, RL-</li></ul> | State | Guidance/Date | Guidance Relief Provisions for Coronavirus   | Other Information |
|--|-------|---------------|--|-------------------|
|  | State | Guidance/Date | Individuals can defer Rhode Island resident and nonresident personal<br>income tax returns and personal income tax payments, normally due on<br>April 15, 2020, to July 15, 2020, without penalties and interest,<br>regardless of the amount owed. Similarly, certain business entities can<br>defer Rhode Island returns and tax payments, normally due April 15,<br>2020, to July 15, 2020, without penalties and interest, regardless of the<br>amount owed.<br>Tax preparers and taxpayers do not need to file any additional forms or<br>contact the Division of Taxation in any way in order to qualify for this<br>Rhode Island tax filing and payment relief; the relief is automatic, and<br>the Division is in the process of adjusting its systems accordingly.<br>The following table shows the filings to which the relief applies, the<br>associated forms, the normal due date, and the new due date. No late<br>charges will apply to those who file and pay on or before the new<br>deadline of July 15, 2020.<br>New due date for these Rhode Island filings and related payments *<br>FILING FORM NORMAL DUE DATE NEW DUE DATE Surplus<br>lines brokers/licensees Form T-71A April 1, 2020 July 15, 2020<br>Personal income tax annual return Form RI-1040, RI-1040NR April 15,<br>2020 July 15, 2020 Personal income tax - estimated Form RI-<br>1040ES April 15, 2020 July 15, 2020 Property tax relief Form RI-<br>1040ES April 15, 2020 July 15, 2020 Property tax relief Form RI-<br>1040H April 15, 2020 July 15, 2020 Proget state and trust income tax<br>return Form RI-1041 April 15, 2020 July 15, 2020 Estate and trust<br>income tax - estimated Form RI-1040 April 15, 2020 July 15, 2020 Distense estimates Form RI-1006X April 15, 2020 July 15, 2020 July 15, 2020 July | Other Information |

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|-------|---------------|--|-------------------|
|       |               | * New deadline of July 15, 2020, applies not only to calendar-year   |                   |
|       |               | individuals and entities with normal due date of April 15, 2020 (April 1,  |                   |
|       |               | 2020, for surplus lines brokers/licensees), but also to fiscal-year filers   |                   |
|       |               | whose original or extended due date would normally fall on April 15,   |                   |
|       |               | 2020. (Although fiscal-year filers who are on extension have a new due   |                   |
|       |               | date of July 15, 2020, they still must, by statute, be fully paid by   |                   |
|       |               | September 15, 2020.) New due date applies to filings and payments.   |                   |
|       |               | Listing for single-member LLC assumes entity is owned by individual.   |                   |
|       |               | Listing for C corporation also applies to filing under mandatory unitary   |                   |
|       |               | combined reporting. New deadline for pass-through withholding (Form  |                   |
|       |               | RI-1096PT) applies only to trusts and single-member LLCs with a  |                   |
|       |               | normal due date of April 15. New deadline for pass-through withholding   |                   |
|       |               | estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies  |                   |
|       |               | to all entity types. New deadline for business extension applies only to public service corporation filers and bank excise tax filers.       |                   |
|       |               | public service corporation mers and bank excise tax mers.  |                   |
|       |               | * Table was revised on April 6, 2020, to include language about fiscal-  |                   |
|       |               | year filers; new deadline for composite income tax – estimated (Form   |                   |
|       |               | RI-1040C-ES); and information about pass-through withholding. New  |                   |
|       |               | due date does not apply to filings or payments of any other type of  |                   |
|       |               | Rhode Island tax, or to filing of any other Rhode Island return.   |                   |
|       |               |  |                   |
|       |               | Due date for individuals, estates, trusts  |                   |
|       |               |  |                   |
|       |               | Resident and nonresident Rhode Island personal income tax returns –  |                   |
|       |               | and any associated payments – for the 2019 tax year, which would   |                   |
|       |               | normally be due on April 15, 2020, are now due on July 15, 2020.   |                   |
|       |               | The three-month postponement is automatic. The Division will update  |                   |
|       |               | its computer system accordingly. Tax preparers and taxpayers need not  |                   |
|       |               | take any extra steps to qualify for the relief and need not contact the  |                   |
|       |               | Division.  |                   |
|       |               |  |                   |
|       |               | The new deadline for Rhode Island resident and nonresident personal  |                   |
|       |               | income tax returns is the same as the one for federal personal income tax  |                   |
|       |               | returns – a convenience for preparers and taxpayers.   |                   |
|       |               |  |                   |
|       |               | Example:   |                   |
|       |               | Los and Mary normally file a joint Dhada Island narranal income ter  |                   |
|       |               | Joe and Mary normally file a joint Rhode Island personal income tax<br>return each year, and normally have a \$1,000 balance due, which they |                   |
|       |               | pay with their return. This season, the filing deadline for their Rhode  |                   |
|       |               | Island return, covering the 2019 tax year, normally would be April 15,   |                   |
|       |               | 2020. However, due to the coronavirus pandemic, they have until July   |                   |
|       | L             | 2020. However, due to the coronavirus pandenne, they have ultill July  | l                 |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus   | Other Information |
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|       |               | 15, 2020, to file their return and pay their balance due of \$1,000. No penalties and no interest will apply to their \$1,000 unpaid balance through July 15, 2020. If they fail to pay their \$1,000 balance due on or before July 15, 2020, late charges will accrue for the period beginning July 16, 2020.   |                   |
|       |               | The Division urges taxpayers to have their returns filed electronically. E-<br>filed returns are processed more quickly than paper returns. There are<br>fewer errors. Also, e-filing is the only way to have your refund deposited<br>directly into your bank account (assuming a complete and accurate<br>return is filed), Savage said. Direct deposit is not available for returns<br>filed on paper.  |                   |
|       |               | The Division also notes that if you are due a refund, you should file your return as quickly as possible – to get money into your hands as quickly as possible during this difficult time. If you are due a refund, the fastest way to get it is to e-file. Filing early for your refund also helps prevent refund fraud.  |                   |
|       |               | The new deadline applies not only to resident and nonresident Rhode<br>Island personal income tax returns and payments for the 2019 tax year,<br>but also to Rhode Island personal income tax extensions related to the<br>2019 tax year that would normally be filed by April 15, 2020. The new<br>deadline also applies to Rhode Island property-tax relief claims filed on<br>Form RI-1040H and to claims for the residential lead abatement tax<br>credit filed on Form RI-6238 that would normally be due on April 15,<br>2020. |                   |
|       |               | In addition, the new deadline applies to fiduciary income tax returns and payments filed by estates and trusts related to the 2019 tax year that would normally be due on April 15, 2020. The new deadline also applies to first-quarter estimated payments of Rhode Island income tax for the 2020 tax year by individuals, estates, and trusts, that would normally be due April 15, 2020.   |                   |
|       |               | Relief for businesses  |                   |
|       |               | As previously noted, a number of business entities also will<br>automatically qualify for the relief – they will have an extra three<br>months to file their returns and pay any balance due, regardless of the<br>amount due, free of late charges. The relief is automatic; the Division<br>will update its computer system accordingly; neither preparers nor<br>taxpayers need take any additional steps. For convenience, a table of the  |                   |
|       |               | entity filings for which relief is granted is excerpted below.   |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus  | Other Information |
|-------|---------------|---|-------------------|
|       |               | FILING/ENTITY FORM NORMAL DUE DATE NEW DUE DATE<br>Surplus lines brokers/licensees Form T-71A April 1, 2020 July 15, 2020<br>C corporation* Form RI-1120C April 15, 2020 July 15, 2020 First-<br>quarter business estimates Form RI-1120ES/BUS-EST April 15, 2020<br>July 15, 2020 1120C business extension Form RI-7004 April 15, 2020<br>July 15, 2020 Public service corporation tax Form T-72 April 15, 2020<br>July 15, 2020 Business extension* Form BUS-EXT April 15, 2020<br>July 15, 2020 Business extension* Form BUS-EXT April 15, 2020 July<br>15, 2020 Bank excise tax Form T-74 April 15, 2020 July 15, 2020<br>Insurance gross premiums tax Form T-71 April 15, 2020 July 15, 2020<br>Single-member LLC* Form RI-1065 April 15, 2020 July 15, 2020 Pass-<br>through withholding* Form RI-1096PT April 15, 2020 July 15, 2020<br>Pass-through withholding – estimate* Form RI-1096PT-ES April 15,<br>2020 July 15, 2020 Pass-through withholding – extension* Form RI-<br>4868PT April 15, 2020 July 15, 2020 Composite income tax – estimated<br>Form RI-1040C-ES April 15, 2020 July 15, 2020             |                   |
|       |               | * New deadline of July 15, 2020, applies not only to calendar-year<br>individuals and entities with normal due date of April 15, 2020 (April 1,<br>2020, for surplus lines brokers/licensees), but also to fiscal-year filers<br>whose original or extended due date would normally fall on April 15,<br>2020. (Although fiscal-year filers who are on extension have a new due<br>date of July 15, 2020, they still must, by statute, be fully paid by<br>September 15, 2020.) New due date applies to filings and payments.<br>Listing for single-member LLC assumes entity is owned by individual.<br>Listing for C corporation also applies to filing under mandatory unitary<br>combined reporting. New deadline for pass-through withholding (Form<br>RI-1096PT) applies only to trusts and single-member LLCs with a<br>normal due date of April 15. New deadline for pass-through withholding<br>estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies<br>to all entity types. New deadline for business extension applies only to<br>public service corporation filers and bank excise tax filers. |                   |
|       |               | * Table was revised on April 6, 2020, to include language about fiscal-<br>year filers; new deadline for composite income tax – estimated (Form<br>RI-1040C-ES); and information about pass-through withholding. New<br>due date does not apply to filings or payments of any other type of<br>Rhode Island tax, or to filing of any other Rhode Island return.   |                   |
|       |               | <ul> <li>Additional information</li> <li>The relief described in this Advisory does not apply to filings or payments of any other type of Rhode Island tax, or to the filing of any other Rhode Island return.</li> </ul>   |                   |

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|       |               | • The Division of Taxation has created a special webpage to address<br>Rhode Island state tax issues related to the coronavirus outbreak. For<br>more information, click here or copy and paste the following address<br>into your web browser: http://www.tax.ri.gov/COVID/.   |                   |
|       |               | • The Division of Taxation urges taxpayers and others to use its website,<br>portal, email system, and phone system and to avoid visiting the<br>Division of Taxation's office in order to limit the spread of the<br>coronavirus. For more information, including a list of frequently used<br>phone numbers, email addresses, and web addresses, please click here or<br>copy and paste the following address into your web browser:<br>http://www.tax.ri.gov/Advisory/ADV_2020_09.pdf.<br>The Rhode Island Division of Taxation, part of the Rhode Island<br>Department of Revenue, has normal operating hours from 8:30 a.m. to<br>3:30 p.m. business days. For more information, contact the Division of<br>Taxation at (401) 5748829 or see http://www.tax.ri.gov/contact |                   |
|       |               | <ul> <li>FOR UPDATES ON RHODE ISLAND STATE TAXES AND THE<br/>CORONAVIRUS: <u>HTTP://WWW.TAX.RI.GOV/COVID/</u>" (4/6/20)</li> <li>DOT Advisory ADV 2020-13 with FAQs on economic impact payments<br/>(4/2/20)</li> </ul>   |                   |
|       |               | "FAQS ABOUT ECONOMIC IMPACT PAYMENTS (4/2/20)<br>The United States Treasury Department and the IRS announced that<br>distribution of economic impact payments (recovery rebates) will begin<br>in the next three weeks and, in most cases, will be distributed<br>automatically, with no action required for most people.   |                   |
|       |               | 1 The "Coronavirus Aid, Relief, and Economic Security Act", also<br>known as the CARES Act, approved by Congress and signed into law by<br>President Donald J. Trump on March 27, 2020. (See H.R. 748 U.S.<br>Public Law PL 116-136). The new law refers to the payments not as<br>"economic impact payments" or "stimulus payments" but instead as<br>"recovery rebates".  |                   |
|       |               | As a public service, the Rhode Island Division of Taxation provides the following modified version of the IRS's questions and answers about the payments.2  |                   |
|       |               | Q: Who is eligible for the economic impact payment?   |                   |

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|       |               | Federal income tax filers with federal adjusted gross income up to \$75,000 for individuals and up to \$150,000 for married couples filing joint returns will receive the full payment. For federal tax filers with income above those amounts, the payment amount is reduced by \$5 for each \$100 above the \$75,000/\$150,000 thresholds. Single filers with income exceeding \$99,000 and \$198,000 for joint filers with no children are not eligible.  |                   |
|       |               | Eligible taxpayers who filed tax returns for either the 2019 or 2018 tax years will automatically receive an economic impact payment of up to \$1,200 for individuals or \$2,400 for married couples. Parents also receive \$500 for each qualifying child.  |                   |
|       |               | Q: How will the IRS know where to send my payment?<br>The vast majority of people do not need to take any action. The IRS will<br>calculate and automatically send the economic impact payment to those<br>eligible.   |                   |
|       |               | For people who have already filed their 2019 federal income tax returns, the IRS will use this information to calculate the payment amount.  |                   |
|       |               | For those who have not yet filed their federal income tax return for 2019, the IRS will use information from their 2018 federal income tax filing to calculate the payment.  |                   |
|       |               | The economic impact payment will be deposited directly into the same<br>bank or credit union account reflected on the federal income tax return<br>filed.  |                   |
|       |               | Q: The IRS does not have my direct deposit information. What can I do?<br>In the coming weeks, the United States Treasury plans to develop a<br>web-based portal for individuals to provide their banking information to<br>the IRS online, so that individuals can receive payments immediately<br>instead of waiting to receive a check in the mail.   |                   |
|       |               | Q: What about people who receive Social Security benefits but who do<br>not ordinarily file a federal income tax return?<br>They need not take any action. The economic stimulus payment will be<br>automatically sent to them. They will receive the economic stimulus<br>payment by the same method they receive their Social Security benefits.<br>(For example, Social Security beneficiaries who receive their benefits by<br>direct deposit, into their bank or credit union account, will receive their<br>federal economic stimulus payment the same way.) |                   |

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|       |               | 2 IR-2020-61, March 30, 2020.  |                   |
|       |               |  |                   |
|       |               | About the Security Summit  |                   |
|       |               | The Security Summit consists of the IRS, state tax agencies, and the tax   |                   |
|       |               | community including tax preparation firms, software developers,  |                   |
|       |               | processors of payroll and tax financial products, tax professional   |                   |
|       |               | organizations, and financial institutions.   |                   |
|       |               |  |                   |
|       |               | Partners in the Security Summit work together to combat identity theft<br>and fight other scams to protect the nation's taxpayers.       |                   |
|       |               | and right other scams to protect the nation's taxpayers.   |                   |
|       |               |  |                   |
|       |               | Rhode Island Division of Taxation - Page 4 of 5  |                   |
|       |               | Social Security recipients who are not typically required to file a federal  |                   |
|       |               | income tax return will not need to file a federal income tax return in   |                   |
|       |               | order to receive an economic impact payment, the United States<br>Treasury and IRS announced on April 1.                                 |                   |
|       |               | Treasury and IKS announced on April 1.   |                   |
|       |               | The federal government will use information it already has on file to  |                   |
|       |               | generate the economic stimulus payments automatically for this group of  |                   |
|       |               | people; no action is needed on their part.   |                   |
|       |               | O. Provinska Casial Cassific maining Law and the institution of the file   |                   |
|       |               | Q: I'm not a Social Security recipient. I am not typically required to file a federal income tax return. Can I still receive my payment? |                   |
|       |               | Yes. People (other than Social Security recipients) who typically do not   |                   |
|       |               | file a federal income tax return will need to file a simple federal income   |                   |
|       |               | tax return to receive an economic impact payment. For example, low-  |                   |
|       |               | income taxpayers, some veterans, and certain others (who are not Social  |                   |
|       |               | Security recipients) will need to file a simple federal income tax return  |                   |
|       |               | to receive an economic impact payment.3  |                   |
|       |               | Remember: Social Security recipients who are not typically required to   |                   |
|       |               | file a federal income tax return do not need to file a federal return and do   |                   |
|       |               | not need to take any other action; they will receive their payment   |                   |
|       |               | automatically, in the same way they normally receive their Social  |                   |
|       |               | Security benefits.   |                   |
|       |               | Q: If I do not typically have to file a federal income tax return, but I have  |                   |
|       |               | to file one to receive my economic impact payment, how will I do it?   |                   |
|       |               | IRS.gov/coronavirus will soon provide information instructing people in  |                   |
|       |               | such circumstances on how to file a 2019 federal income tax return with  |                   |
|       |               | simple, but necessary, information including their filing status,  |                   |
|       |               | number of dependents, and direct deposit bank account information.   |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus   | Other Information |
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|       |               | Remember: Social Security recipients who are not typically required to<br>file a federal income tax return do not need to file a federal return and do<br>not need to take any other action; they will receive their payment<br>automatically, in the same way they normally receive their Social<br>Security benefits.  |                   |
|       |               | Q: What about people who receive Railroad Retirement Benefits and<br>who typically are not required to file a federal income tax return each<br>year?<br>People who receive a Form RRB-1099 and who are not required to file<br>a federal income tax return will receive their economic impact payments<br>automatically, in the same way that they receive their Railroad<br>Retirement Benefits (such as by direct deposit into their bank or credit<br>union account). The IRS will use the information on such a person's<br>Form RRB-1099 to automatically generate the economic impact<br>payment for that person. |                   |
|       |               | 3 The economic impact payments are federal payments. Information<br>about the payments is available from the Internal Revenue Service,<br>which will administer the payments. They are not Rhode Island<br>payments; the Rhode Island Division of Taxation has nothing to do with<br>the administration of the economic impact payment program. The Rhode<br>Island Division of Taxation provides this Advisory solely as a public<br>service. In general, information used by the IRS to distribute the<br>payments will be based on federal income tax returns, not on Rhode<br>Island personal income tax returns.    |                   |
|       |               | Q: I have to file a federal income tax return each year, but I have not<br>filed my federal income tax return for 2018 or 2019. Can I still receive<br>an economic impact payment?<br>Yes. The IRS urges those with a tax filing obligation who have not yet<br>filed a federal income tax return for 2018 or 2019 to file a federal<br>income tax return as soon as they can to receive an economic impact<br>payment. Taxpayers should include direct deposit banking information<br>on the federal income tax return.   |                   |
|       |               | Q: I need to file a federal income tax return. How long will the economic impact payments be available?<br>For those concerned about visiting a tax professional or local community organization in person to get help with a tax return, the economic impact payments will be available throughout the rest of 2020.  |                   |
|       |               | Q: Where can I get more information?   |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus   | Other Information |
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|       |               | The IRS will post all key information about the payments on  |                   |
|       |               | IRS.gov/coronavirus as soon as it becomes available.   |                   |
|       |               | The IDS remarks that it has a reduced staff in many of its office $1$ is   |                   |
|       |               | The IRS reports that it has a reduced staff in many of its offices but<br>remains committed to helping eligible individuals receive their payments |                   |
|       |               | expeditiously. The IRS asks that you check for updated information on  |                   |
|       |               | IRS.gov/coronavirus rather than calling IRS assistors who are helping  |                   |
|       |               | process 2019 returns.  |                   |
|       |               | 1  |                   |
|       |               | Q: Should I contact the Rhode Island Division of Taxation about the  |                   |
|       |               | economic impact payments?  |                   |
|       |               | No. The economic impact payments, also called "stimulus payments" or   |                   |
|       |               | "recovery rebates", are part of a federal program. The Rhode Island  |                   |
|       |               | Division of Taxation has nothing to do with the administration of the federal program or the distribution of the federal payments. For             |                   |
|       |               | information about the federal payments, please see the IRS's website:  |                   |
|       |               | IRS.gov/coronavirus.   |                   |
|       |               |  |                   |
|       |               | Q: Should I file a Rhode Island personal income tax return to qualify for  |                   |
|       |               | an economic impact payment?  |                   |
|       |               | The IRS will compute the amount of your payment based on   |                   |
|       |               | information contained in your federal income tax return, not on your   |                   |
|       |               | Rhode Island personal income tax return. The filing of a Rhode Island personal income tax return has nothing to do with the federal stimulus       |                   |
|       |               | payments. For information about the federal payments, please see the   |                   |
|       |               | IRS's website: IRS.gov/coronavirus."   |                   |
|       |               |  |                   |
|       |               | DOT Advisory <u>ADV 2020-11</u> (3/27/20)  |                   |
|       |               |  |                   |
|       |               | DOT Summary:   |                   |
|       |               | The deadline for <b>Rhode Island tax filings and payments, normally</b>  |                   |
|       |               | April 15, has been postponed to July 15 this year due to the   |                   |
|       |               | coronavirus pandemic.  |                   |
|       |               | . <b>t</b>   |                   |
|       |               | No late charges will apply to those who file and pay by the new  |                   |
|       |               | deadline of July 15, 2020, regardless of the amount. The relief is   |                   |
|       |               | automatic; no additional steps need be taken by taxpayers or tax   |                   |
|       |               | preparers.   |                   |
|       |               | For details, please click <u>here</u> , or copy and paste the following link into  |                   |
|       |               | your web browser: http://www.tax.ri.gov/Advisory/ADV 2020 11.pdf   |                   |
|       |               |  |                   |
|       |               | "Division sets July 15 due date for individuals, certain entities  |                   |

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|       |               | Those who don't need the extra time should file earlier to support State's coronavirus response   |                   |
|       |               | In conjunction with announcements made by United States Treasury<br>Secretary Steven T. Mnuchin and Rhode Island Governor Gina M.<br>Raimondo on March 20, 2020, involving the April 15, 2020, deadline for<br>certain tax filings and tax payments, the Rhode Island Division of<br>Taxation announced today details about the filing deadline and the<br>payment deadline for individuals and certain entities in light of the<br>coronavirus pandemic (COVID-19).  |                   |
|       |               | In general, the relief provides three additional months to file returns and<br>pay balances due. <b>No penalties and no interest will apply to those who</b><br><b>file on or before July 15, 2020.</b> "These are difficult times for everyone.<br>That is why the United States Treasury, the Internal Revenue Service,<br>and <b>the Rhode Island Division of Taxation have extended the</b><br><b>deadline, normally April 15, to July 15 this year</b> ," said Rhode Island<br>Tax Administrator Neena Savage. |                   |
|       |               | Although the deadline for filing certain tax returns and making certain<br>tax payments has been automatically postponed by three months, the<br>Rhode Island Division of Taxation urges tax preparers and taxpayers to<br>file their returns before the new deadline where possible.   |                   |
|       |               | Filing and paying sooner provides the State with essential funding<br>during this crisis and allows the Governor, the General Assembly, and<br>other State decision-makers to plan and protect Rhode Island's economy.  |                   |
|       |               | This will give extra time to file and pay for everyone – especially those preparers and taxpayers who are directly affected by the coronavirus. However, although they can wait until July 15 to file and pay, the Division urges preparers and taxpayers who are in a position to do so to file and pay before the July 15 deadline – for several reasons.   |                   |
|       |               | Those who are due refunds can receive them more quickly by filing as<br>soon as possible. In addition, those who have a balance due can do their<br>part in helping to ensure that the State of Rhode Island continues to have<br>the financial resources necessary to fund critical services that are so<br>essential to the health and wellbeing of all Rhode Islanders, and will aid<br>the State in planning for and protecting the State's economy.  |                   |
|       |               | Details of relief announced   |                   |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus   | Other Information |
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|       |               | Individuals can defer Rhode Island resident and nonresident  |                   |
|       |               | personal income tax returns and personal income tax payments,  |                   |
|       |               | normally due on April 15, 2020, to July 15, 2020, without penalties  |                   |
|       |               | and interest, regardless of the amount owed. Similarly, certain  |                   |
|       |               | business entities can defer Rhode Island returns and tax payments,   |                   |
|       |               | normally due April 15, 2020, to July 15, 2020, without penalties and   |                   |
|       |               | interest, regardless of the amount owed.   |                   |
|       |               | Tax preparers and taxpayers do not need to file any additional forms or  |                   |
|       |               | contact the Division of Taxation in any way in order to qualify for this   |                   |
|       |               | Rhode Island tax filing and payment relief; the relief is automatic, and   |                   |
|       |               | the Division is in the process of adjusting its systems accordingly.   |                   |
|       |               | ···· - ········ ··· ··· ··· ··· ··· ···  |                   |
|       |               | The following table shows the filings to which the relief applies, the   |                   |
|       |               | associated forms, the normal due date, and the new due date. No late   |                   |
|       |               | charges will apply to those who file and pay on or before the new  |                   |
|       |               | deadline of July 15, 2020.   |                   |
|       |               | Now has date for these Dhede Jaland fillings and related assuments *   |                   |
|       |               | New due date for these Rhode Island filings and related payments *<br>FILING FORM NORMAL DUE DATE NEW DUE DATE Surplus                   |                   |
|       |               | lines brokers/licensees Form T-71A April 1, 2020 July 15, 2020   |                   |
|       |               | Personal income tax annual return Form RI-1040, RI-1040NR April 15,  |                   |
|       |               | 2020 July 15, 2020 Personal income tax - extension Form RI-4868 April  |                   |
|       |               | 15, 2020 July 15, 2020 Personal income tax - estimated Form RI-  |                   |
|       |               | 1040ES April 15, 2020 July 15, 2020 Property tax relief Form RI-   |                   |
|       |               | 1040H April 15, 2020 July 15, 2020 Residential lead abatement credit   |                   |
|       |               | Form RI-6238 April 15, 2020 July 15, 2020 Estate and trust income tax  |                   |
|       |               | return Form RI-1041 April 15, 2020 July 15, 2020 Estate and trust  |                   |
|       |               | income tax - estimated Form RI-1041ES April 15, 2020 July 15, 2020 C   |                   |
|       |               | corporation* Form RI-1120C April 15, 2020 July 15, 2020 First-quarter  |                   |
|       |               | business estimates Form RI-1120ES/BUS-EST April 15, 2020 July 15, 2020 1120C husiness estension Form RI 7004 April 15, 2020 July 15,     |                   |
|       |               | 2020 1120C business extension Form RI-7004 April 15, 2020 July 15, 2020 Public correction for Earn T. 72 April 15, 2020 July 15,         |                   |
|       |               | 2020 Public service corporation tax Form T-72 April 15, 2020 July 15, 2020 Business extension* Form BUS-EXT April 15, 2020 July 15, 2020 |                   |
|       |               | Bank excise tax Form T-74 April 15, 2020 July 15, 2020 Insurance gross   |                   |
|       |               | premiums tax Form T-71 April 15, 2020 July 15, 2020 Single-member  |                   |
|       |               | LLC* Form RI-1065 April 15, 2020 July 15, 2020 Pass-through  |                   |
|       |               | withholding* Form RI-1096PT April 15, 2020 July 15, 2020 Pass-   |                   |
|       |               | through withholding – estimate* Form RI-1096PT-ES April 15, 2020   |                   |
|       |               | July 15, 2020 Pass-through withholding – extension* Form RI-4868PT   |                   |
|       |               | April 15, 2020 July 15, 2020   |                   |
|       |               | * Table is for calendar-year individuals and entities. New due date  |                   |
|       |               | applies to filings and payments. Listing for single-member LLC assumes   |                   |
|       |               | entity is owned by individual. Listing for C corporation also applies to   |                   |

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|       |               | filing under mandatory unitary combined reporting. New deadline for<br>pass-through withholding applies only to trusts and single-member LLCs<br>with a normal due date of April 15. New deadline for business extension<br>applies only to public service corporation filers and bank excise tax<br>filers.  |                   |
|       |               | Due date for individuals, estates, trusts   |                   |
|       |               | The due date for resident and nonresident Rhode Island personal<br>income tax returns – and any associated payments – for the 2019 tax<br>year, which would normally be due on April 15, 2020, are now due<br>on July 15, 2020.   |                   |
|       |               | The three-month postponement is automatic. The Division will update<br>its computer system accordingly. Tax preparers and taxpayers need not<br>take any extra steps to qualify for the relief and need not contact the<br>Division.  |                   |
|       |               | The new deadline for Rhode Island resident and nonresident personal income tax returns is the same as the one for federal personal income tax returns – a convenience for preparers and taxpayers.  |                   |
|       |               | Example:  |                   |
|       |               | Joe and Mary normally file a joint Rhode Island personal income tax<br>return each year, and normally have a \$1,000 balance due, which they<br>pay with their return. This season, the filing deadline for their Rhode<br>Island return, covering the 2019 tax year, normally would be April 15,<br>2020. However, due to the coronavirus pandemic, they have until July<br>15, 2020, to file their return and pay their balance due of \$1,000. No<br>penalties and no interest will apply to their \$1,000 unpaid balance<br>through July 15, 2020. If they fail to pay their \$1,000 balance due on or<br>before July 15, 2020, late charges will accrue for the period beginning<br>July 16, 2020. |                   |
|       |               | The Division urges taxpayers to have their returns filed electronically. E-<br>filed returns are processed more quickly than paper returns. There are<br>fewer errors. Also, e-filing is the only way to have your refund deposited<br>directly into your bank account (assuming a complete and accurate<br>return is filed), Savage said. Direct deposit is not available for returns<br>filed on paper.   |                   |
|       |               | The Division also notes that if you are due a refund, you should file your return as quickly as possible – to get money into your hands as quickly  |                   |

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|       |               | as possible during this difficult time. If you are due a refund, the fastest<br>way to get it is to e-file. Filing early for your refund also helps prevent<br>refund fraud.   |                   |
|       |               | The new deadline applies not only to resident and nonresident<br>Rhode Island personal income tax returns and payments for the<br>2019 tax year, but also to Rhode Island personal income tax<br>extensions related to the 2019 tax year that would normally be filed<br>by April 15, 2020. The new deadline also applies to Rhode Island<br>property-tax relief claims filed on Form RI-1040H and to claims for<br>the residential lead abatement tax credit filed on Form RI-6238 that<br>would normally be due on April 15, 2020.   |                   |
|       |               | In addition, the new deadline applies to fiduciary income tax returns<br>and payments filed by estates and trusts related to the 2019 tax year<br>that would normally be due on April 15, 2020. The new deadline also<br>applies to first-quarter estimated payments of Rhode Island income<br>tax for the 2020 tax year by individuals, estates, and trusts, that<br>would normally be due April 15, 2020.  |                   |
|       |               | Relief for <b>businesses</b>   |                   |
|       |               | As previously noted, a number of business entities also will<br>automatically qualify for the relief – they will have an extra three<br>months to file their returns and pay any balance due, regardless of<br>the amount due, free of late charges. The relief is automatic; the<br>Division will update its computer system accordingly; neither preparers<br>nor taxpayers need take any additional steps. For convenience, a table of<br>the entity filings for which relief is granted is excerpted below.  |                   |
|       |               | FILING/ENTITY FORM NORMAL DUE DATE NEW DUE DATE<br>Surplus lines brokers/licensees Form T-71A April 1, 2020 July 15, 2020<br><b>C corporation</b> * Form RI-1120C April 15, 2020 July 15, 2020 First-<br>quarter business estimates Form RI-1120ES/BUS-EST April 15, 2020<br>July 15, 2020 1120C business extension Form RI-7004 April 15, 2020<br>July 15, 2020 Public service corporation tax Form T-72 April 15, 2020<br>July 15, 2020 Business extension* Form BUS-EXT April 15, 2020 July<br>15, 2020 Bank excise tax Form T-74 April 15, 2020 July 15, 2020<br>Insurance gross premiums tax Form T-71 April 15, 2020 July 15, 2020<br><b>Single-member LLC</b> * Form RI-1065 April 15, 2020 July 15, 2020 |                   |
|       |               | <ul> <li>Pass-through withholding* Form RI-1096PT April 15, 2020 July 15, 2020</li> <li>Pass-through withholding – estimate* Form RI-1096PT-ES April 15, 2020 July 15, 2020 Pass-through withholding – extension* Form RI-4868PT April 15, 2020 July 15, 2020</li> </ul>   |                   |

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|                   |   | * Table is for calendar-year filers. New due date applies to filings and<br>payments. Listing for single-member LLC assumes entity is owned<br>by individual. Listing for C corporation also applies to filing under<br>mandatory unitary combined reporting. Extended deadline for pass-<br>through withholding applies only to trusts and single-member LLCs<br>with a normal due date of April 15. Extended deadline for business<br>extension applies only to public service corporation filers and bank<br>excise tax filers. |   |
|                   |   | Additional information   |   |
|                   |   | • The relief described in this Advisory does not apply to filings or<br>payments of any other type of Rhode Island tax, or to the filing of<br>any other Rhode Island return.  |   |
|                   |   | • The Division of Taxation has created a special webpage to address<br>Rhode Island state tax issues related to the coronavirus outbreak. For<br>more information, click here or copy and paste the following address<br>into your web browser: http://www.tax.ri.gov/COVID/.  |   |
|                   |   | • The Division of Taxation urges taxpayers and others to use its website,<br>portal, email system, and phone system and to avoid visiting the<br>Division of Taxation's office in order to limit the spread of the<br>coronavirus. For more information, including a list of frequently used<br>phone numbers, email addresses, and web addresses, please click here or<br>copy and paste the following address:<br>http://www.tax.ri.gov/Advisory/ADV_2020_09.pdf.  |   |
|                   |   | The Rhode Island Division of Taxation, part of the Rhode Island<br>Department of Revenue has normal operating hours from 8:30 a.m. to<br>3:30 p.m. business days. For more information, contact the Division of<br>Taxation at (401) 5748829 or see http://www.tax.ri.gov/contact."  |   |
| South<br>Carolina | Information Letter 20-29: Extended<br>Tax Relief - Nexus and Income Tax<br>Withholding Requirements for<br>Employers with Workers<br>Temporarily Working Remotely as      | Information Letter 20-29: Extended Tax Relief - Nexus and Income Tax<br>Withholding Requirements for Employers with Workers Temporarily<br>Working Remotely as a Result of COVID-19 (extension to June 30,<br>2021) (11/30/20)   | South Carolina was considering special filing<br>and payment relief to those affected by Covid-<br>19, the state's Department of Revenue<br>spokeswoman Bonnie Swingle, said in an<br>email. (Bloomberg, 3/17/20) |
|                   | a Result of COVID-19 (extension to<br>June 30, 2021) (11/30/20)<br>SC DOR - <u>SC INFORMATION</u><br><u>LETTER #20-11</u> on remote worker<br>withholding during pandemic | "On May 15, 2020, the Department issued SC Information Letter #20-11<br>to announce temporary relief regarding a business's establishment of<br>nexus (income and sales) solely because an employee is temporarily<br>working in a different work location due to COVID-19 and provided<br>guidance with respect to employer withholding requirements for these<br>employees. The relief was effective from March 13, 2020 through   |   |
|                   | (5/15/20)   | September 30, 2020. SC Information Letter #20-24, issued August 26,  |   |

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|       |  | 2020, extended the relief until December 31, 2020. The Department is   |                   |
|       | Governor Press Release on July 15                                    | announcing that the relief set forth in SC Information Letter #20-11 is  |                   |
|       | for state income taxes $(3/21/20)$                                   | further extended through June 30, 2021. The full text of SC Information  |                   |
|       |  | Letter #20-11 and the relief provided can be found on the Department's   |                   |
|       | News Release on June 1 filing and                                    | Law and Policy page at dor.sc.gov/policy."   |                   |
|       | payment (3/17/20)  |  |                   |
|       |  | https://dor.sc.gov/resources-  |                   |
|       | SC Information Letter 20-3   | site/lawandpolicy/Advisory%20Opinions/IL20-11.pdf  |                   |
|       | (3/17/20)  | SC DOR - SC INFORMATION LETTER #20-24 on nexus and   |                   |
|       | Charlester   | withholding for remote workers $(8/26/20)$   |                   |
|       | Charleston   | withiotening for remote workers (6/20/20)  |                   |
|       | Announcement (3/17/20)   | "SUBJECT: Extended Tax Relief - Nexus and Income Tax Withholding   |                   |
|       | (July 15 – filing and payment of                                     | Requirements for Employers with Workers Temporarily Working  |                   |
|       | state income taxes – individual, C                                   | Remotely as a Result of COVID-19 (Income Tax and Sales Tax)  |                   |
|       | corporation, trust returns – waive                                   |  |                   |
|       | interest and penalties extending tax                                 | DATE: August 26, 2020; Effective from March 13, 2020 – December  |                   |
|       | relief for South Carolina 2019                                       | 31, 2020   |                   |
|       | income tax returns originally due                                    | MODIFIES: <u>SC Information Letter #20-11</u> AUTHORITY: S.C. Code   |                   |
|       | April 15, 2020, until July 15, 2020.                                 | Ann. Section 12-4-320 (2014) S.C. Code Ann. Section 1-23-10(4)   |                   |
|       | This also includes quarterly   | (2005) SC Revenue Procedure #09-3 SCOPE: An Information Letter is a  |                   |
|       | estimated payments due on April                                      | written statement issued to the public to announce general information   |                   |
|       | 15, 2020. Interest or penalties                                      | useful in complying with the laws administered by the Department. An   |                   |
|       | related to this tax relief will be                                   | Information Letter has no precedential value. On May 15, 2020, the   |                   |
|       | waived. Additional extension of                                      | Department issued SC Information Letter #20-11 to announce temporary   |                   |
|       | time to file income tax returns to                                   | relief regarding a business's establishment of nexus (income and sales) solely because an employee is temporarily working in a different work        |                   |
|       | October 15, 2020 by filing the                                       | location due to COVID-19 and provided guidance with respect to   |                   |
|       | appropriate South Carolina   | employer withholding requirements for these employees. The relief was  |                   |
|       | extension (i.e., SC Form 4868,<br>1120-T, or 8736) on or before July | effective from March 13, 2020 through September 30, 2020. The  |                   |
|       | 15, 2020. Alternatively, if a  | Department is announcing that the relief set forth in SC Information   |                   |
|       | taxpayer files a timely federal                                      | Letter #20-11 is extended through December 31, 2020. The full text of  |                   |
|       | extension, this will automatically                                   | SC Information Letter #20-11 and the relief provided can be found on   |                   |
|       | extend the time to file the South                                    | the Department's Law and Policy page at dor.sc.gov/policy." (8/24/20)  |                   |
|       | Carolina 2019 income tax return to                                   |  |                   |
|       | October 15, 2020.)   | Information Letter 20-13 on Economic Impact Payment not taxable for  |                   |
|       |  | SC.  |                   |
|       |  |  |                   |
|       | (June 1 – filing return and payment                                  | "TAX CONSEQUENCES OF ECONOMIC IMPACT PAYMENT IN  |                   |
|       | - waiving interest and penalties -                                   | TAX YEAR 2020 Federal Tax Treatment. According to the IRS, the   |                   |
|       | sales and use tax, admissions tax,                                   | economic impact payment is not considered taxable income. It is not  |                   |
|       | other taxes. The Department  | included in gross income for federal income tax purposes and is not<br>subject to federal income taxes. It is treated as a refundable credit for the |                   |
|       | announced in SC Information Letter                                   | 2020 tax year4 and will not reduce a taxpayer's refund or increase the   |                   |
|       | #20-3, dated March 17, 2020, that                                    | 2020 tax year i and will not reduce a taxpayer s related of mercase the  |                   |

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|       | affected taxpayers will have until      | amount owed when the 2020 individual federal income tax return is filed       |                   |
|       | June 1, 2020 to file and pay taxes      | next year.  |                   |
|       | for returns that are due between        | South Carolina Tax Treatment. For South Carolina income tax                   |                   |
|       | April 1, 2020 and June 1, 2020. On      | purposes, the economic impact payment is not taxable. Since federal           |                   |
|       | March 21, 2020, Governor                | income taxes are not deductible in arriving at an individual's South          |                   |
|       | McMaster directed that other state      | Carolina taxable income, the federal income tax refund (or the stimulus       |                   |
|       | taxes (i.e., those taxes other than the | payment in the form of a rebate or refundable tax credit) is not              |                   |
|       | income taxes conforming to the new      | includable in arriving at South Carolina taxable income."                     |                   |
|       | federal income tax deadline) will       |   |                   |
|       | remain delayed until June 1, 2020,      | SC DOR FAQs – (6/15/20)   |                   |
|       | as previously ordered. The June 1,      |   |                   |
|       | 2020 relief applies to taxes            | "Will I need to pay taxes on the Economic Impact Payment I                    |                   |
|       | administered by the Department or       | received from the IRS?  |                   |
|       | tax returns filed with the              | The IRS is issuing federal Economic Impact Payments, sometimes                |                   |
|       | Department between April 1, 2020        | referred to as stimulus payments, as authorized by the Coronavirus Aid,       |                   |
|       | and June 1, 2020, including, but not    | Relief, and Economic Security Act (CARES Act). For South Carolina             |                   |
|       | limited to: • State sales and use       | Income Tax purposes, the Economic Impact Payment is not taxable.              |                   |
|       | taxes • Local sales and use taxes       | Learn more in Information Letter 20-13.                                       |                   |
|       | collected by the Department •           | The SCDOR is not responsible for and cannot provide assistance related        |                   |
|       | Property tax returns filed with the     | to these payments. Learn more about Economic Impact Payments and              |                   |
|       | Department 2 • Withholding taxes •      | federal tax relief at irs.gov/coronavirus."                                   |                   |
|       | Motor fuel user fees • State            |   |                   |
|       | accommodations taxes • Beer, wine,      | If I have employees temporarily working remotely in South Carolina            |                   |
|       | and liquor taxes. The relief does not   | or outside of South Carolina due to COVID-19, does that impact my             |                   |
|       | apply to tax returns filed with a       | employer withholding?   |                   |
|       | county or municipality, such as the     | Review Information Letter 20-11 for more information on how                   |                   |
|       | local hospitality tax or local          | temporary remote working due to COVID-19 impacts employer                     |                   |
|       | accommodations tax. A taxpayer          | withholding.  |                   |
|       | should contact the county regarding     |   |                   |
|       | any tax relief being provided for tax   | Have I established nexus in South Carolina if I have employees                |                   |
|       | payments made to the county or tax      | temporarily working in South Carolina due to COVID-19?                        |                   |
|       | returns filed with the county.          | The SCDOR will not use changes solely in an employee's temporary              |                   |
|       | Interest or penalties related to this   | work location due to the remote work requirements arising from, or            |                   |
|       | tax relief will be waived if payment    | during, the COVID-19 relief period (March 13, 2020 - September 30,            |                   |
|       | is made by the end of the relief        | 2020) as a basis for establishing nexus (including for Public Law 86-272      |                   |
|       | period. The Department is               | purposes) or altering apportionment of income. Learn more in <b>IL20-11</b> . |                   |
|       | announcing temporary relief             |   |                   |
|       | regarding a business's establishment    | SC DOR - SC INFORMATION LETTER #20-11 on remote worker                        |                   |
|       | of nexus solely because an              | withholding during pandemic (5/15/20)   |                   |
|       | employee is temporarily working in      |   |                   |
|       | a different work location due to        | "SUBJECT: Nexus and Income Tax Withholding Requirements for                   |                   |
|       | COVID-19 and is providing               | Employers with Workers Temporarily Working Remotely as a Result of            |                   |
|       | guidance with respect to employer       | COVID-19  |                   |
|       | withholding requirements for these      |   |                   |

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|       | employees. South Carolina  | DATE: May 15, 2020; Effective from March 13, 2020 – September 30,                    |                   |
|       | Withholding Requirements - Tax   | 2020   |                   |
|       | Relief Period Effective from March                                     |  |                   |
|       | 13, 2020 through September 30,   | AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014) S.C. Code                          |                   |
|       | 2020, South Carolina will not use                                      | Ann. Section 1-23-10(4) (2005) SC Revenue Procedure #09-3                            |                   |
|       | the temporary change of an   |  |                   |
|       | employee's work location during  | SCOPE: An Information Letter is a written statement issued to the public             |                   |
|       | the COVID-19 relief period to  | to announce general information useful in complying with the laws                    |                   |
|       | impose a South Carolina  | administered by the Department. An Information Letter has no                         |                   |
|       | withholding requirement under  | precedential value.  |                   |
|       | Code Section 12-8-520, as  | Purpose  |                   |
|       | explained below. This relief does                                      | Due to unprecedented temporary closings of offices and businesses and                |                   |
|       | not apply to workers whose status                                      | stay at home orders issued across the United States during the                       |                   |
|       | changes from temporary to  | Coronavirus (COVID-19) pandemic, many businesses have implemented                    |                   |
|       | permanent status during this period.                                   | temporary work at home options for employees. The Department is                      |                   |
|       | During the COVID-19 relief period,                                     | announcing temporary relief regarding a business's establishment of                  |                   |
|       | <u>a South Carolina business's</u><br>withholding requirements are not | nexus solely because an employee is temporarily working in a different               |                   |
|       | affected by the current shift of                                       | work location due to COVID-19 and is providing guidance with respect                 |                   |
|       | employees working on the   | to employer withholding requirements for these employees.                            |                   |
|       | employee's premises in South   | South Carolina Withholding Requirements – General Rule under Code                    |                   |
|       | Carolina to teleworking from   | South Caronna withholding Requirements – General Rule under Code<br>Section 12-8-520 |                   |
|       | outside of South Carolina.   | South Carolina law requires businesses located in South Carolina to                  |                   |
|       | Accordingly, the wages of  | withhold income tax on the wages of residents and nonresidents who are               |                   |
|       | nonresident employees temporarily                                      | working in South Carolina. Wages of South Carolina residents who are                 |                   |
|       | working remotely in another state                                      | working in a state other than South Carolina are not subject to South                |                   |
|       | instead of their South Carolina  | Carolina withholding if the wages are subject to the withholding laws of             |                   |
|       | business location are still subject to                                 | the state in which they are earned and the employer is withholding                   |                   |
|       | South Carolina withholding. During                                     | income taxes on behalf of the other state.   |                   |
|       | the COVID-19 relief period, an out-                                    |  |                   |
|       | of-state business is not subject to                                    | South Carolina Withholding Requirements - Tax Relief Period                          |                   |
|       | South Carolina's withholding   | Effective from March 13, 2020 through September 30, 2020, South                      |                   |
|       | requirement solely due to the shift                                    | Carolina will not use the temporary change of an employee's work                     |                   |
|       | of employees working on the  | location during the COVID-19 relief period to impose a South Carolina                |                   |
|       | employer's premises outside of   | withholding requirement under Code Section 12-8-520, as explained                    |                   |
|       | South Carolina to teleworking from                                     | below. This relief does not apply to workers whose status changes from               |                   |
|       | South Carolina. Accordingly, the                                       | temporary to permanent status during this period.                                    |                   |
|       | wages of a South Carolina resident                                     |  |                   |
|       | employee temporarily working   | SC Business with Employees Temporarily Changing Work Location to                     |                   |
|       | remotely from South Carolina   | Outside South Carolina   |                   |
|       | instead of their normal out-of-state                                   |  |                   |
|       | business location are not subject to                                   | South Carolina law requires businesses located in South Carolina to                  |                   |
|       | South Carolina withholding if the                                      | withhold income tax on the wages of residents and nonresidents who are               |                   |
|       | employer is withholding income   | working in South Carolina. During the COVID-19 relief period, a South                |                   |

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|       | taxes on behalf of the other state.                          | Carolina business's withholding requirements are not affected by the  |                   |
|       | The Department will not use                                  | current shift of employees working on the employer's premises in South  |                   |
|       | changes solely in an employee's                              | Carolina to teleworking from outside of South Carolina. Accordingly,  |                   |
|       | temporary work location due to the                           | the wages of nonresident employees temporarily working remotely in  |                   |
|       | remote work requirements arising                             | another state instead of their South Carolina business location are still   |                   |
|       | from, or during, the COVID-19                                | subject to South Carolina withholding.  |                   |
|       | relief period (March 13, 2020 –                              |   |                   |
|       | September 30, 2020) as a basis for                           | Out-of-State Business with Employees Temporarily Changing Work  |                   |
|       | establishing nexus1 or altering                              | Location to South Carolina  |                   |
|       | apportionment of income. For                                 |   |                   |
|       | South Carolina income tax                                    | South Carolina law provides that wages of South Carolina residents who  |                   |
|       | purposes, the economic impact<br>payment is not taxable. The | are working in a state other than South Carolina are not subject to South<br>Carolina withholding if the wages are subject to the withholding laws of |                   |
|       | Department is announcing that the                            | the state in which they are earned and the employer is withholding  |                   |
|       | nexus and withholding relief set                             | income taxes on behalf of the other state. During the COVID-19 relief   |                   |
|       | forth in SC Information Letter #20-                          | period, an out-of-state business is not subject to South Carolina's   |                   |
|       | <u>11 is further extended through June</u>                   | withholding requirement solely due to the shift of employees working on   |                   |
|       | 30, 2021.)   | the employer's premises outside of South Carolina to teleworking from   |                   |
|       | <u></u> -,   | South Carolina. Accordingly, the wages of a South Carolina resident   |                   |
|       | (Charleston – suspend  | employee temporarily working remotely from South Carolina instead of  |                   |
|       | accommodations and hospitality                               | their normal out-of-state business location are not subject to South  |                   |
|       | taxes for 90 days)   | Carolina withholding if the employer is withholding income taxes on   |                   |
|       |  | behalf of the other state.  |                   |
|       |  |   |                   |
|       |  | Nexus Establishment   |                   |
|       |  | The Department will not use changes solely in an employee's temporary   |                   |
|       |  | work location due to the remote work requirements arising from, or  |                   |
|       |  | during, the COVID-19 relief period (March 13, 2020 – September 30,  |                   |
|       |  | 2020) as a basis for establishing nexus1 or altering apportionment of   |                   |
|       |  | income.   |                   |
|       |  | If you would like to receive notice of any future relief of the withholding   |                   |
|       |  | and nexus requirements provided above or future Policy updates, sign up   |                   |
|       |  | on the Policy Division's web page at dor.sc.gov/policy/index.   |                   |
|       |  | on the roney Division's web page at doi.se.gov/poney/index.   |                   |
|       |  | 1 Including for Public Law 86-272 purposes." (5/15/20)  |                   |
|       |  | SC INFORMATION LETTER #20-4   |                   |
|       |  |   |                   |
|       |  | "SUBJECT: Extended Tax Relief Restated and Updated - Persons and  |                   |
|       |  | Businesses Affected by Coronavirus (COVID-19) (All Taxes)   |                   |
|       |  |   |                   |
|       |  | DATE: March 23, 2020  |                   |
|       | 1  |   |                   |

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|       |               | MODIFIES: SC Information Letter #20-3   |                   |
|       |               | AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014) S.C. Code<br>Ann. Section 1-23-10(4) (2005) SC Revenue Procedure #09-3<br>SCOPE: An Information Letter is a written statement issued to the public<br>to announce general information useful in complying with the laws   |                   |
|       |               | administered by the Department. An Information Letter has no<br>precedential value.<br>Internal Revenue Service Expands Income Tax Relief. The Internal<br>Revenue Service provided special income tax filing and payment relief<br>to those affected by Coronavirus (COVID19) on March 21, 2020. The<br>tax relief automatically postpones until July 15, 2020, the due date for<br>filing Federal income tax returns (or extensions) and making Federal<br>income tax payments originally due April 15, 2020. There is no<br>limitation of the amount of the payment that may be postponed.   |                   |
|       |               | <ul> <li>The relief is available solely for:</li> <li>Federal income tax payments due on April 15, 2020;</li> <li>Federal income tax payments due on April 15, 2020;</li> <li>Federal income tax payments due on April 15, 2020 for the affected taxpayer's 2019 tax year; and</li> <li>Federal estimated income tax payments due on April 15, 2020, for the affected taxpayer's 2020 tax year (including payments of tax on self-employment income).</li> <li>No extension is provided for the payment or deposit of any other type of Federal tax, or the filing of any Federal information return. Interest, penalties, and additions to tax with respect to such postponed Federal income tax filings and payments will begin to accrue on July 16, 2020.</li> </ul>            |                   |
|       |               | See Notice 2020-18 attached and Internal Revenue Service IR-2020-58 for more information.   |                   |
|       |               | South Carolina Department of Revenue Extends Income Tax Relief.<br>As directed by Governor Henry McMaster, the Department is<br>conforming South Carolina's income tax deadline to July 15, 2020,<br>the new Federal income tax deadline. Accordingly, the Department is<br>extending tax relief for South Carolina 2019 income tax returns<br>(e.g., individual, C corporation, trust returns) originally due April<br>15, 2020, to provide the same relief granted by the Internal Revenue<br>Service.1 As a result, taxpayers will have until July 15, 2020 to file<br>South Carolina income tax returns and pay income taxes due. This<br>also includes quarterly estimated payments due on April 15, 2020.<br>Interest or penalties related to this tax relief will be waived. |                   |

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| State | Guidance/Date | Guidance Relief Provisions for CoronavirusEven with the filing deadline extended to July 15, 2020, the Departmentis encouraging taxpayers who are due an income tax refund to file assoon as possible and file electronically. The Department is continuing toprocess tax returns and issue income tax refunds during this rapidlychanging environment.Other South Carolina Tax Relief (Other Than Income Tax ReliefProvided Above). The Department announced in SC InformationLetter #20-3, dated March 17, 2020, that affected taxpayers willhave until June 1, 2020 to file and pay taxes for returns that are duebetween April 1, 2020 and June 1, 2020. On March 21, 2020,Governor McMaster directed that other state taxes (i.e., those taxesother than the income taxes conforming to the new federal incometax deadline) will remain delayed until June 1, 2020, as previouslyordered.The June 1, 2020 relief applies to taxes administered by theDepartment or tax returns filed with the Department between April1, 2020 and June 1, 2020, including, but not limited to:• State sales and use taxes • Local sales and use taxes collected bythe Department • Property tax returns filed with the Department 2 •Withholding taxes • Motor fuel user fees • State accommodationstaxes • Beer, wine, and liquor taxesNote: The relief does not apply to tax returns filed with a county ormunicipality, such as the local hospitality tax or localaccommodations tax pursuant to Title 6 of the South Carolina Codeof Laws. A taxpayer should contact the county regarding any taxrelief being provide | Other Information |
|       |               |  |                   |

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|       |               | Returns Filed Without Payment. Taxpayers may choose to continue to         |                   |
|       |               | file South Carolina tax returns with the Department during the relief      |                   |
|       |               | periods electronically, through MyDORWAY, or by paper. Such                |                   |
|       |               | taxpayers may choose to postpone payment of the tax due reported           |                   |
|       |               | on the return until the June 1, 2020 or July 15, 2020 relief due date.     |                   |
|       |               | Interest or penalties related to this tax relief will be waived if         |                   |
|       |               | payment is made by the end of the relief period.                           |                   |
|       |               | Additional Extension of Time to File Income Tax Returns to                 |                   |
|       |               | October 15, 2020. This tax relief automatically postpones the due          |                   |
|       |               | date of a South Carolina income tax return from April 15, 2020 to          |                   |
|       |               | July 15, 2020. Individuals and businesses who need additional time         |                   |
|       |               | to file beyond the July 15 deadline can request an extension of time       |                   |
|       |               | to file by filing the appropriate South Carolina extension (i.e., SC       |                   |
|       |               | Form 4868, 1120-T, or 8736) on or before July 15, 2020.                    |                   |
|       |               | Alternatively, if a taxpayer files a timely federal extension, this will   |                   |
|       |               | automatically extend the time to file the South Carolina 2019 income       |                   |
|       |               | tax return to October 15, 2020.<br>Questions and Other Relief.             |                   |
|       |               | General Tax Relief Questions and Information. Taxpayers with general       |                   |
|       |               | tax relief questions should contact the Department at 1-844-898-8542       |                   |
|       |               | (toll free) or see updated South Carolina tax relief information posted on |                   |
|       |               | a special Coronavirus (COVID-19) page at dor.sc.gov/emergencies.           |                   |
|       |               |  |                   |
|       |               | Questions Concerning Current Audit and Collection Matters. This relief     |                   |
|       |               | does not apply to current collection matters, including payments due       |                   |
|       |               | under any payment plan previously entered into with the Department.        |                   |
|       |               | Taxpayers with questions concerning a current Department audit or          |                   |
|       |               | collection matter should contact the Department's revenue officer or       |                   |
|       |               | auditor who is handling their specific audit or collection matter.         |                   |
|       |               | Questions Concerning County Property Taxes. Taxpayers with questions       |                   |
|       |               | concerning county property taxes should contact the appropriate county     |                   |
|       |               | government official."  |                   |
|       |               |  |                   |
|       |               | Part III - Administrative, Procedural, and Miscellaneous                   |                   |
|       |               |  |                   |
|       |               | Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019          |                   |
|       |               | Pandemic   |                   |
|       |               | Notice 2020-18   |                   |
|       |               | I. PURPOSE   |                   |
|       |               | On March 13, 2020, the President of the United States issued an            |                   |
|       |               | emergency declaration under the Robert T. Stafford Disaster Relief and     |                   |
|       | <u> </u>      | emergency doctatation under the Robert 1. Station Disaster Relief allu     | 1                 |

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|       |               | Emergency Assistance Act in response to the ongoing Coronavirus   |                   |
|       |               | Disease 2019 (COVID-19) pandemic (Emergency Declaration). The   |                   |
|       |               | Emergency Declaration instructed the Secretary of the Treasury "to  |                   |
|       |               | provide relief from tax deadlines to Americans who have been adversely  |                   |
|       |               | affected by the COVID-19 emergency, as appropriate, pursuant to 26  |                   |
|       |               | U.S.C. 7508A(a)." Pursuant to the Emergency Declaration, this notice  |                   |
|       |               | provides relief under section 7508A(a) of the Internal Revenue Code   |                   |
|       |               | (Code) for the persons described in section III of this notice that the   |                   |
|       |               | Secretary of the Treasury has determined to be affected by the COVID-   |                   |
|       |               | 19 emergency. This notice supersedes Notice 2020-17.<br>II. BACKGROUND  |                   |
|       |               | Section 7508A provides the Secretary of the Treasury or his delegate  |                   |
|       |               | (Secretary) with authority to postpone the time for performing certain  |                   |
|       |               | acts under the internal revenue laws for a taxpayer determined by the   |                   |
|       |               | Secretary to be affected by a Federally declared disaster as defined in   |                   |
|       |               | section 165(i)(5)(A). Pursuant to section 7508A(a), a   |                   |
|       |               |   |                   |
|       |               | period of up to one year may be disregarded in determining whether the  |                   |
|       |               | performance of certain acts is timely under the internal revenue laws.  |                   |
|       |               | On March 18, 2020, the Department of the Treasury and the Internal  |                   |
|       |               | Revenue Service issued Notice 2020-17 providing relief under section  |                   |
|       |               | 7508A(a) of the Code, which postponed the due date for certain Federal  |                   |
|       |               | income tax payments from April 15, 2020 until July 15, 2020. This   |                   |
|       |               | notice restates and expands upon the relief provided in Notice 2020-17.   |                   |
|       |               | III. GRANT OF RELIEF  |                   |
|       |               | The Secretary of the Treasury has determined that any person with a   |                   |
|       |               | Federal income tax payment or a Federal income tax return due April 15,   |                   |
|       |               | 2020, is affected by the COVID-19 emergency for purposes of the relief  |                   |
|       |               | described in this section III (Affected Taxpayer). The term "person"  |                   |
|       |               | includes an individual, a trust, estate, partnership, association, company  |                   |
|       |               | or corporation, as provided in section 7701(a)(1) of the Code.  |                   |
|       |               | For an Affected Taxpayer, the due date for filing Federal income tax  |                   |
|       |               | returns and making Federal income tax payments due April 15, 2020, is   |                   |
|       |               | automatically postponed to July 15, 2020. Affected Taxpayers do not   |                   |
|       |               | have to file Forms 4868 or 7004. There is no limitation on the amount of  |                   |
|       |               | the payment that may be postponed.  |                   |
|       |               | The relief provided in this section III is available solely with respect to Federal income tax payments (including payments of tax on self- |                   |
|       |               | employment income) and Federal income tax returns due on April 15,  |                   |
|       |               | 2020, in respect of an Affected Taxpayer's 2019 taxable year, and   |                   |
|       |               | Federal estimated income tax payments (including payments of tax on   |                   |
|       |               | self-employment income) due on April 15, 2020, for an Affected  |                   |
|       |               | Taxpayer's 2020 taxable year.   |                   |
|       |               | 1 aspayor 5 2020 lasaolo yoar.  | l                 |

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|       |               | No extension is provided in this notice for the payment or deposit of any      |                   |
|       |               | other type of Federal tax, or for the filing of any Federal information        |                   |
|       |               | return.  |                   |
|       |               | As a result of the postponement of the due date for filing Federal income      |                   |
|       |               | tax returns and making Federal income tax payments from April 15,              |                   |
|       |               | 2020, to July 15, 2020, the period beginning on April 15, 2020, and            |                   |
|       |               | ending on July 15, 2020, will be disregarded in the calculation of any         |                   |
|       |               | interest, penalty, or addition to tax for failure to file the Federal income   |                   |
|       |               | tax returns or to pay the Federal income taxes postponed by this notice.       |                   |
|       |               | Interest, penalties, and additions to tax with respect to such postponed       |                   |
|       |               | Federal income tax filings and payments will begin to accrue on July 16, 2020. |                   |
|       |               | IV. EFFECT ON OTHER DOCUMENTS  |                   |
|       |               | This Notice supersedes Notice 2020-17. Because of the expansion of             |                   |
|       | 1             | relief provided in this notice and the fact that Notice 2020-17 is             |                   |
|       |               | superseded, any phone calls regarding Notice 2020-17 that have not             |                   |
|       |               | already been returned will not be returned. As noted below, taxpayers          |                   |
|       |               | with questions regarding the application of this notice should contact         |                   |
|       |               | (202) 317-5436.  |                   |
|       |               | V. DRAFTING INFORMATION  |                   |
|       |               | The principal author of this notice is Jennifer Auchterlonie of the Office     |                   |
|       |               | of Associate Chief Counsel, Procedure and Administration. For further          |                   |
|       |               | information regarding this notice, you may call (202) 317-5436 (not a          |                   |
|       |               | toll-free call)."  |                   |
|       |               | Governor Press Release (3/21/20)   |                   |
|       |               | "Governor Henry McMaster took additional actions today to enhance the          |                   |
|       |               | state's response to COVID-19's continued impact to South Carolina.             |                   |
|       |               | The governor has also issued <u>Executive Order 2020-12</u> .                  |                   |
| 1     |               | The governor also directed the Department of Revenue to conform                |                   |
| 1     |               | the state's income tax deadline to July 15th, which is the new federal         |                   |
|       |               | income tax deadline. Other state taxes will remain delayed until               |                   |
|       |               | June 1st, as previously ordered."  |                   |
|       |               | News Release (3/17/20)   |                   |
|       | 1             | The South Carolina Department of Revenue (SCDOR) is offering more              |                   |
|       | 1             | time to file returns and pay taxes due April 1, 2020 – June 1, 2020 to         |                   |
|       | 1             | assist taxpayers during the COVID-19 outbreak.                                 |                   |
|       | 1             | Tax returns and payments due April 1 – June 1 will now be due                  |                   |
|       | 1             | June 1, 2020. Penalty and interest will not be charged if payment is           |                   |
|       |               | made by June 1. This includes South Carolina Individual Income                 |                   |
|       |               | Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions                   |                   |
|       |               | Tax, and other taxes filed and paid with the SCDOR. The SCDOR is               |                   |

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|              |                                      | automatically applying this tax relief for all applicable returns and   |   |
|              |                                      | payments; you don't need to take any additional action.                 |   |
|              |                                      | The SCDOR encourages taxpayers, some of whom may be working             |   |
|              |                                      | from home, to:  |   |
|              |                                      | • Use our available online services. Visit MyDORWAY, our free           |   |
|              |                                      | online tax system, at MyDORWAY.dor.sc.gov to securely manage            |   |
|              |                                      | your South Carolina taxes from a smartphone or computer.                |   |
|              |                                      | • Help protect yourself and prevent the spread of COVID-19 by           |   |
|              |                                      | calling or emailing us instead of visiting in person. Find the phone    |   |
|              |                                      | number or email address you need at dor.sc.gov/contact.                 |   |
|              |                                      | • Consider filing your Individual Income Taxes electronically, which    |   |
|              |                                      | is safer and faster. Visit dor.sc.gov/iit-filing to learn more. After   |   |
|              |                                      | you file, check your refund status online at <b>dor.sc.gov/refund.</b>  |   |
|              |                                      | Visit <b>IRS.gov</b> for federal tax relief information.                |   |
|              |                                      | Visit the SCDOR's website at dor.sc.gov/emergencies and review          |   |
|              |                                      | SCDOR Information Letter 20-3 for more information. Connect with        |   |
|              |                                      | the SCDOR on <b>Facebook</b> and <b>Twitter</b> for up-to-date news and |   |
|              |                                      | announcements."   |   |
|              |                                      | Charleston  |   |
|              |                                      | Announcement (3/17/20)  |   |
|              |                                      | Charleston County, as well as the City of Charleston, will suspend      |   |
|              |                                      | collection of accommodations and hospitality taxes for 90 days.         |   |
|              |                                      | Summey said the city and county has also the governor's office and      |   |
|              |                                      | Department of Revenue to do the same thing. Those taxes are due on      |   |
|              |                                      | Friday.   |   |
| South Dakota | (Note: The state does not impose a   |   | SD DOR website:   |
|              | personal income tax.)                |   | "Due to the Governor's executive order, our               |
|              |                                      |   | offices will be closed until March 23 <sup>rd</sup> . Our |
|              |                                      |   | staff is available via chat or at 800-829-9188 to         |
| Tanaaa       | TN DOD Notice 20.06 (2/27/20)        | TN DOD Netice 20.0 $(2/27/20)$  | answer your questions." (3/16/20)                         |
| Tennessee    | TN DOR <u>Notice 20-06</u> (3/27/20) | TN DOR <u>Notice 20-06</u> (3/27/20)                                    | TN DOR COVID- 19 webpage (3/24/20)                        |
|              | TN DOR <u>Notice 20-05</u> (3/24/20) | "Filing Extension for Hall Income Tax                                   | "Customer Service: Walk-In Service Suspended Through      |
|              | 11 DOK <u>100000 20-05</u> (3/24/20) | Fining Extension for frait income fax                                   | April 12  |
|              | (July 15 – extended due date for     | On March 20, 2020, the Internal Revenue Service issued Notice 2020-     | With health and safety in mind in response to             |
|              | filing and paying the Hall income    | 18, which provides an income tax filing extension. Under Tennessee      | COVID-19, the Tennessee Department of Revenue             |
|              | tax from April 15, 2020 to July 15,  | law, the Commissioner is authorized to extend the deadline for filing a | is not currently receiving walk-in customers at our       |
|              | 2020. extended filing and paying     | return whenever the IRS extends a federal filing date. The Tennessee    | regional and downtown offices March 20, 2020              |
|              | franchise and excise tax from April  | Department of Revenue has extended the due date for filing and          | through April 12, 2020. This includes the Motor           |
|              | 15, 2020 to July 15, 2020. Waives    | paying the Hall income tax from April 15, 2020 to July 15, 2020.        | Carrier office at 44 Vantage Way in Nashville.            |
|              | interest and penalties. Interest and | Taxpayers will have until July 15, 2020, to file returns and make any   | Motor Carrier customers are encouraged to utilize         |
|              | late filing penalties will not be    | payments originally due on April 15, 2020.                              | the following resources:                                  |
|              | applied to returns filed and         |   |   |

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|       | payments made on or before this      | Interest and late filing penalties will not be applied to returns filed | TNTAP online services for IFTA, IRP, UCR and          |
|       | extended due date. The October 15,   | and payments made on or before this extended due date. The              | Intrastate  |
|       | 2020, six-month extension date for   | October 15, 2020, six-month extension date for the calendar year        | Forms and additional information related to your      |
|       | the calendar year 2019 return        | 2019 return remains unchanged. For More Information Visit               | Motor Carrier account                                 |
|       | remains unchanged. Until July 15,    | www.tn.gov/revenue. Click on Revenue Help to search for answers or      | Motor Carrier Call Center: 615-399-4265               |
|       | 2020 for filing returns and making   | to submit an information request to one of our agents. References Tenn. | For taxpayers seeking tax filing assistance, we are   |
|       | any payments (including quarterly    | Code Ann. § 67-1-114."  | available to assist you over the phone at our         |
|       | estimated payments) originally due   |   | Taxpayer Assistance Hotline 615-253-0600 or Tax       |
|       | on April 15, 2020. Interest and late | TN DOR <u>Notice 20-05</u> (3/24/20)                                    | Practitioner Hotline 615-253-0700, online at          |
|       | filing penalties waived if file and  |   | <u>Revenue Help</u> , or by email                     |
|       | pay by July 15. The October 15,      | "Franchise Tax and Excise Tax Notice COVID-19 Tax Filing                | revenue.support@tn.gov.                               |
|       | 2020, six-month extension date for   | Extension"  | Deadline for March and April Vehicle Registration     |
|       | the calendar year 2019 return        |   | Renewals Extended to June 15                          |
|       | remains unchanged. This notice       | Tax Filing and Payment Extension: COVID-19 Relief                       | Through Executive Order No. 15, Governor Bill         |
|       | applies to franchise and excise tax  |   | Lee extended the deadline for obtaining               |
|       | only.)                               | Filing Extension for Franchise and Excise Tax                           | registration renewals that expire in March or April.  |
|       |                                      |   | The new deadline for obtaining these renewals is      |
|       |                                      | On March 20, 2020, the Internal Revenue Service issued Notice 2020-     | June 15, 2020. The Department of Revenue hopes        |
|       |                                      | 18, which provides an income tax filing extension. Under Tennessee      | this extension of time will alleviate concerns of     |
|       |                                      | law, the Commissioner is authorized to extend the deadline for filing a | motor vehicle registrants so they can focus on their  |
|       |                                      | return whenever the IRS extends a federal filing date. The Tennessee    | health and safety amid the ongoing COVID-19           |
|       |                                      | Department of Revenue has extended the due date for filing and          | situation.  |
|       |                                      | paying franchise and excise tax from April 15, 2020 to July 15, 2020.   | Liquor-by-the-Drink Tax and Alcoholic Beverages for   |
|       |                                      | Taxpayers will have until July 15, 2020, to file returns and make any   | Consumption Off Premises                              |
|       |                                      | payments (including quarterly estimated payments) originally due        | Governor Lee's Executive Order no. 17 authorizes      |
|       |                                      | on April 15, 2020. Interest and late filing penalties will not be       | the temporary sale of alcoholic beverages for         |
|       |                                      | applied to returns filed and payments made on or before this            | consumption off of the premises by a restaurant.      |
|       |                                      | extended due date. The October 15, 2020, six-month extension date       | For further details and requirements surrounding      |
|       |                                      | for the calendar year 2019 return remains unchanged.                    | such sales, please see the Executive Order.           |
|       |                                      |   | Because these sales are for consumption off the       |
|       |                                      | <b>This notice applies to franchise and excise tax only</b> . For More  | premises, the liquor-by-the-drink tax imposed by      |
|       |                                      | Information Visit <u>www.tn.gov/revenue</u> . Click on Revenue Help to  | Tenn. Code Ann. § 57-4-301 does not apply. No         |
|       |                                      | search for answers or to submit an information request to one of our    | liquor-by-the-drink tax should be charged on take-    |
|       |                                      | agents. References Tenn. Code Ann. § 67-1-114."                         | out or delivery sales while the Executive Order is    |
|       |                                      |   | in effect. Businesses should not collect the liquor-  |
|       |                                      |   | by-the-drink tax on these sales, either by adding tax |
|       |                                      |   | to the menu price or including the tax in the menu    |
|       |                                      |   | price. Any liquor-by-the-drink taxes that are         |
|       |                                      |   | collected must be remitted to the department.         |
|       |                                      |   | Please note that sales and use tax will continue to   |
|       |                                      |   | apply to these sales.                                 |
|       |                                      |   | This is a rapidly evolving situation. We will         |
|       |                                      |   | continue to post updates here as they become          |
|       |                                      |   | available. Thank you for your patience." (3/24/20)    |

| TexasTexas Comptroller website on<br>extending franchise tax returns to<br>July 15 (4/220)Texas Comptroller website on extending franchise tax returns to July 15<br>(4/220)Texas Comptroller website on<br>extending franchise tax returns to<br>July 15 (4/220)Texas Comptroller website on<br>extending franchise tax returns to<br>July 15 (4/220)Texas Comptroller website on<br>extending franchise tax returns to<br>July 15 (4/220)Texas Comptroller website on<br>extending franchise tax returns to<br>July 15 (4/220)Texas Comptroller website on<br>extending franchise tax returns to<br>July 15 (4/220)Texas Comptroller website on<br>extending franchise tax payers for<br>extension regues and coronavirus<br>Pandemic<br>(3/17/20)Texas franchise tax Extended Due Date<br>The COVID-19 pandemic is discrupting life for people and businesses<br>and IRS Commission<br>consistent with the Internal Revenue<br>Service (IRS). Mon-electronic funds<br>transfer (non-EFT) franchise taxpayers franchise<br>tax reports to July 15, 2020 to be<br>consistent with the Internal Revenue<br>Service (IRS). Mon-electronic funds transfer (non-EFT) franchise taxpayers that<br>taxpayers that cannot file by July 15<br>and must pay 90 percent of the tax web or the current<br>year, or 100 percent of the tax web roid vary<br>to fue to the tax web roid vary<br>to fue solution request on or<br>before July 15 and must pay 90<br>percent of the tax web roid the remainder of the tax due.have until July 15, 2020<br>to be<br>consistent with the extension request on or<br>be fore fuely 15 and must pay 90<br>percent of the tax web roid the tax due.have until July 15, 2020<br>to be<br>consistent with the extension request on or<br>to fuely July 15 and to any part of the<br>to fuely 9 percent of the tax web roit is flat, penalty and interest will apply to any part of<br>the 90 percent of the tax not paid by July 15 and  |   |
|---|---|
| extending franchise tax returns to<br>July 15 (4/2/20)(4/2/20)additional tax legislat<br>or deferring both indi-<br>taxpayers ilabilities<br>and coronavirus<br>Pandemic<br>(3/17/20)additional tax legislat<br>or deferring both indi-<br>taxpayers some relief, the Texas<br>The COVID-19 pandemic is disrupting life for people and businesses<br>nationwide. To provide Texas franchise taxpayers some relief, the Texas<br>Computored Public Accounts is automatically extending the due date<br>for 2020 Texas franchise<br>tax peorts to July 15, 2020 to be<br>consistent with the Internal Revenue<br>Service (IRS).TXCPA letter to Trea<br>and IRS Commission<br>additional relief (4/17<br>The letter addresses and<br>to may the an extension request on or<br>before July 15 and tux pay 90<br>percent of the tax<br>reported as due for the prior year<br>with the extension request on or<br>before July 15 and must pay 90<br>percent of the tax<br>reported as due for the prior year<br>with the extension request. Non-<br>EFF franchise taxpayers who<br>request an extension have until Jan.<br>15 to file their report and pay the<br>request an extension have until Jan.<br>15 to file their report and pay the<br>request does not meet the<br>payment requirements when the<br>required of the tax und of the prior year<br>with the extension request. Non-<br>EFF franchise taxpayers who<br>request does not meet the<br>payment requirements when the<br>report is filed, penalty and interestNon-electronic funds transfer (non-EFT) franchise taxpayers who<br>request does not meet the<br>payment requirements when the<br>report is filed, penalty and interest"April 17, 202<br>The Honorable Stever<br>Honorable Stever<br>Honorable Stever<br>freasurt Stever<br>freasurt of the tax one<br>of the tax one of the prior year<br>with the extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interest <td< td=""><td>20/20)</td></td<>                         | 20/20)  |
| Texas Comptroller Glenn Hegar<br>Issues Statement on Sales Tax<br>Deadlines and Coronavirus<br>Pandeniic<br>(3/17/20)"FRANCHISE TAX EXTENSIONS OF TIME TO FILEtaxpayers' liabilities of<br>TXCPA letter to Trea<br>and IRS Commission<br>additional relief (4/17(July 15 - TX - The state does not<br>impose a personal income tax.<br>Texas is automatically extending the<br>due date for 2020 Texas franchise<br>tax reports to July 15, 2020 to be<br>consistent with the Internal Revenue<br>Service (IRS).Franchise tax payers to July 15, 2020 to be consistent<br>with the Internal Revenue Service (IRS).The letter addresses so<br>related to deadline ext<br>file additional tax for<br>file by July 15<br>and must pay 90<br>percent of the tax due for the current year, or<br>100 percent of the tax due for the current year, or<br>100 percent of the tax due."April 17, 2020<br>The Honorable Stevent<br>Honorable Stevent<br>Honorable Stevent<br>bil 5 and must pay 90<br>percent of the tax due."April 17, 2020<br>The Honorable Stevent<br>Honorable Stevent<br>Honorable Stevent<br>Honorable Stevent<br>beer to the tax due."April 17, 2020<br>The Honorable Stevent<br>Honorable Stevent <b< td=""><td>ve provisions minimizing</td></b<>   | ve provisions minimizing                          |
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| Service (IRS). Non-electronic funds<br>transfer (non-EFT) franchise<br>taxpayers that cannot file by July 15<br>may file an extension request on or<br>before July 15 and must pay 90<br>percent of the tax due for the current<br>year, or 100 percent of the tax<br>reported as due for the prior year<br>with the extension request. Non-<br>EFT franchise taxpayers who<br>request an extension have until Jan.<br>15 to file their report and pay the<br>remainder of the tax due. If the<br>extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interestINOn-electronic funds transfer (non-EFT) franchise taxpayers that<br>cannot file by July 15 may file an extension request on or before July<br>15 and must pay 90 percent of the tax due for the prior year<br>with the extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interestITINs.If the extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interestITINs."April 17, 2020<br>The Honorable Stever<br>Honorable Charles P.<br>Secretary of the Treas<br>Internal Revenue<br>U.S. Department of the<br>Revenue Service<br>RE: Request for broad<br>the COVID-19 pander<br>Dear Treasury Secretar<br>On behalf of the 28,00<br>Society of Certified P<br>(TXCPA), we are write   |   |
| Itransfer (non-EFT) franchise<br>taxpayers that cannot file by July 15<br>may file an extension request on or<br>before July 15 and must pay 90<br>percent of the tax due for the current<br>year, or 100 percent of the tax<br>reported as due for the prior year<br>with the extension request. Non-<br>EFT franchise taxpayers who<br>request an extension have until Jan.<br>15 to file their report and pay the<br>remainder of the tax due. If the<br>extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interestNon-electronic funds transfer (non-EFT) franchise taxpayers that<br>cannot file by July 15 may file an extension request on or before July<br>15 and must pay 90 percent of the tax due for the current year, or<br>100 percent of the tax reported as due for the prior year with the<br>extension request. Non-<br>EFT franchise taxpayers who<br>request an extension have until Jan.<br>15 to file their report and pay the<br>remainder of the tax due. If the<br>extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interestNon-electronic funds transfer (non-EFT) franchise taxpayers that<br>cannot file by July 15 may file an extension request.<br>Non-EFT franchise taxpayers who<br>request an extension have until Jan.Non-electronic funds transfer (non-EFT) franchise taxpayers who<br>request an extension request.<br>Non-EFT franchise taxpayers who<br>request an extension have until Jan.Non-electronic funds transfer (non-EFT) franchise taxpayers who<br>request an extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interestNon-electronic funds transfer (non-EFT) franchise taxpayers who<br>the tax due for the current year, or 100 percent of the tax due."April 17, 2020<br>The Honorable Charles P.<br>Secretary of the Treas<br>Internal Revenue<br>U.S. Department of the<br>Revenue Service                                      | expired and expiring                              |
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| request an extension have until Jan.<br>15 to file their report and pay the<br>remainder of the tax due. If the<br>extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interest<br>EFT Franchise Taxpayers when the report is filed, penalty and interest will apply to any part<br>the COVID-19 pander<br>the COVID-19 pander<br>the COVID-19 pander<br>Dear Treasury Secreta<br>Commissioner Rettig:<br>On behalf of the 28,00<br>Society of Certified P<br>(TXCPA), we are write  | er federal tax relief amid                        |
| remainder of the tax due. If the<br>extension request does not meet the<br>payment requirements when the<br>report is filed, penalty and interest EFT Franchise Taxpayers EFT Franchise Taxpayers (TXCPA), we are write   |   |
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|   | ing to request the                                |
|   | g and payment deadlines                           |
|   | ments not covered in IRS te 2020-20, Notice 2020- |
| of the tax not paid by Jan. 15, 2021. pay 90 percent of the tax due for the current year or 100 percent of 23 and recent guidance   | e and to address other                            |
| On or before July 15, franchise the tax reported as due for the prior year with the extension request. issues as discussed be taxpayers that are mandatory EFT On or before Aug. 15, EFT franchise taxpayers may request a TXCPA's letters to year with the extension request.  |   |
| taxpayers that are mandatory EFT<br>payers may request an extension ofOn or before Aug. 15, EFT franchise taxpayers may request a<br>second extension of time to file their report and must pay theTXCPA's letters to ye<br>and March 26, 2020, w   | we appreciate the                                 |

| State | Guidance/Date   | Guidance Relief Provisions for Coronavirus  | Other Information   |
|-------|---|---|---|
|       | time to file to Aug. 15 and must pay  | remainder of any tax due with their extension request. The Aug. 15  | postponement of deadlines associated with   |
|       | 90 percent of the tax due for the   | extension request extends the report due date to Jan 15.  | federal income tax payments, federal income   |
|       | current year or 100 percent of the  |   | tax returns, the first quarter federal estimated  |
|       | tax reported as due for the prior year  | Any payments made after Aug. 15 will be subject to penalty and  | income tax payments, gift tax returns and   |
|       | with the extension request. On or   | interest.   | certain compliance programs in light of the   |
|       | before Aug. 15, EFT franchise   |   | unprecedented circumstances created by  |
|       | taxpayers may request a second  | The Comptroller's office will grant an extension of time to file a  | COVID-19.   |
|       | extension of time to file their report  | franchise tax report upon receipt of a timely request. Timely means   | As we work through the issues involved, we  |
|       | and must pay the remainder of any   | submitted or postmarked on or before the due date of the original report.   | urge Treasury and the IRS to consider the   |
|       | tax due with their extension request.   | Generally, for an extension to be valid, 100 percent of the tax paid in the                                       | following:  |
|       | The Aug. 15 extension request   | prior year, or 90 percent of the tax that will be due with the current  |   |
|       | extends the report due date to Jan  | year's report, must be paid on or before the original due date of the   | <ul> <li>Quarterly Employer Returns</li> </ul>  |
|       | 15. Any payments made after Aug.  | report.   |   |
|       | 15 will be subject to penalty and   | See the <i>Type of Extension</i> section below for important details and to                                       | The Form 941 first quarter payroll tax returns  |
|       | interest. The Comptroller's office  | learn how to request an extension.  | are due April 30 and have not been extended.  |
|       | will grant an extension of time to  |   | The COVID-19 tax relief provided by Congress  |
|       | file a franchise tax report upon  | Due Dates   | includes many provisions related to the   |
|       | receipt of a timely request. Timely   | If a due date falls on a Saturday, Sunday or legal holiday, the next  | employer portion for payroll taxes and  |
|       | means submitted or postmarked on  | working day becomes the due date.   | additional time is needed for guidance and form   |
|       | or before the due date of the original  |   | modifications so accurate returns can be  |
|       | report. Generally, for an extension   | How to Request an Extension   | submitted.  |
|       | to be valid, 100 percent of the tax   | Type of Extension   |   |
|       | paid in the prior year, or 90 percent<br>of the tax that will be due with the | <u>Annual reports for entities <b>not</b> required to pay franchise tax by</u><br>Electronic Funds Transfer (EFT) | <ul> <li>Third-Party Authorization</li> </ul>   |
|       |   | Entities required to pay franchise tax by EFT – FIRST Extension   | We understand the need to been IDS merconnel  |
|       | current year's report, must be paid<br>on or before the original due date of  | Entities Required to Pay Franchise Tax by EFT – FIRST Extension   | We understand the need to keep IRS personnel safe. However, without a functioning CAF unit, |
|       | the report.)  | Final Reports"  | practitioners are not able to process new Powers  |
|       | the report.)  |   | of Attorney (POAs) to access transcripts online.  |
|       |   | Texas Comptroller Glenn Hegar Issues Statement on Sales Tax   | With the IRS practitioner priority hotline also   |
|       |   | Deadlines and Coronavirus Pandemic  | not functioning, e-Services has been one of the   |
|       |   | (3/17/20)   | few remaining resources for obtaining   |
|       |   | As the March 20 monthly sales tax due date approaches, Texas  | information needed to assist new clients. We  |
|       |   | Comptroller Glenn Hegar <b>reminds businesses to use the agency's</b>   | request that the IRS establish procedures to  |
|       |   | online tools for tax filing and payment.  | accept faxed POAs to enable practitioners to  |
|       |   | "We are committed to the health and safety of taxpayers, members of the   | access taxpayers' accounts via e-Services, and  |
|       |   | community, agency employees and businesses throughout the state,"   | to be able to represent taxpayers as needed in  |
|       |   | Hegar said. "For that reason, we're <b>urging businesses to make use of</b>                                       | audit or collection matters.  |
|       |   | the agency's online tools to meet the March 20 deadline and remit   |   |
|       |   | taxes collected from Texans in February and held 'in trust' until   | Digital Signatures  |
|       |   | now."   |   |
|       |   | A suite of online tools to facilitate filing and on-time payment of taxes   | It is also important for the IRS to take whatever   |
|       |   | can be found on the agency's website, and a quick reference site has  | measures are possible to allow taxpayers and  |
|       |   | been set up in response to the COVID-19 emergency. For taxpayers who  | their return preparers to utilize technology, such  |
|       |   | must visit Comptroller field offices, protocols have been put in place to   | as e-signatures for Form 8879, to keep a safe   |

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|       |               | <ul> <li>ensure proper social distancing and protect the safety of both taxpayers and Comptroller employees.</li> <li>For monthly filers, taxes collected in February must be remitted to this agency by March 20. The agency will in turn remit local sales taxes back to local communities who rely on that revenue to provide day-to-day and emergency services to local residents</li> <li>As part of that pulling together, I ask businesses to remit the taxes they collected from Texans by the established due date.</li> <li>"We will examine each tax due date as it approaches, and I will keep lawmakers and all stakeholders informed as the agency evaluates rapidly changing conditions."</li> <li>Taxpayers are strongly encouraged to use online tools, tutorials and other resources for tax services, and establish 24/7 account access on Webfile."</li> </ul> | distance from others during the pandemic. We<br>appreciate the IRS' guidance on the acceptance<br>of electronic signatures and electronic mail<br>communications regarding certain matters, but<br>that acceptance needs to be expanded,<br>particularly in this time of need. Specifically,<br>we request that the IRS establish procedures to<br>allow electronic signatures for all tax returns,<br>not just the 1040-series, and for all other forms<br>such as Form 2848 (POA), the Form 433 Series<br>(collection information and installment<br>agreements) and other forms necessary for the<br>taxpayers to communicate with the IRS and<br>resolve outstanding matters.         |
|       |               |  | • Electronic Filing of All Returns<br>Since the IRS is no longer processing paper<br>returns (or significantly reducing its processing<br>of paper returns, depending on the information<br>source), we request that the IRS consider<br>options for electronic filing of Forms 1040X,<br>709 and late-filed federal tax returns from prior<br>years, for which e-filing is generally not<br>available. As the IRS has done with fax filing<br>for refund claims (to report NOL carrybacks,<br>interest limitation revisions, etc.), we request<br>that a fax filing option be considered for these<br>other categories of forms and returns if<br>expansion of e-filing is not feasible. |
|       |               |  | • Renewal of Expired and Expiring ITINs<br>ITINs of certain foreign individuals have<br>recently expired automatically or are set to<br>expire. We suspect allocation of IRS resources<br>to renewal is not a priority. In addition, the<br>renewal inherently places individuals at risk by<br>reason of requisite interpersonal contacts in the<br>process. We suggest a significant extension of<br>ITINs and deferral of the renewal requirement."<br>(4/17/20)   |
|       |               |  | <u>Texas Comptroller COVID-19 Response</u><br><u>Website</u> (3/20/20)  |

## "A Message from the Comptroller

At the Comptroller's office, the health and wellbeing of our taxpayers, employees and communities is our top priority. We understand the concern and uncertainty you may be experiencing surrounding the coronavirus (COVID-19) and are committed to being responsive to the needs of our taxpayers as the situation evolves.

We strongly encourage you to use our online tools, <u>tutorials</u> and <u>other resources for tax</u> <u>services</u>, and establish 24/7 account access on <u>Webfile</u>.

You can access your Webfile account any time and submit your sales tax reports, make payments, change your on-file mailing address, close a business location and more. It's easier and faster (in most cases) to manage your Webfile account digitally, especially given call wait times may be longer than usual. To see what other services we offer online, check out our <u>Virtual Field Office.</u>

While the Comptroller's office recognizes the hardships businesses are facing during these uncertain times, the taxes that are due are based on sales made in February and collected by businesses on behalf of the state and local governments in February, the decision is not to extend or delay the March due dates for state and local sales taxes, hotel taxes, mixed beverage gross receipts and sales taxes, motor vehicle rental tax, seller-financed motor vehicle sales tax and motor fuels taxes. Learn more »" *COVID-19 Impacts by Business Function* 

Field Offices

Motor Vehicle Tax Extension

Property Tax Assistance Division

Statewide Procurement

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| bute  |  |   | Texas Guaranteed Tuition PlanUnclaimed PropertyFor questions about COVID-19, dial 2-1-1, thenchoose Option 6 for updates from the TexasDepartment of State Health Services. Hours:7:00 a.m. – 8:00 p.m., 7 days per week .If you experience difficulty when dialing 2-1-1,please email coronavirus@dshs.texas.gov."   |
| Utah  | Utah Tax Commission Website:<br>(3/26/20)  | <u>Utah Tax Commission Website</u> : (3/26/20)  | <u>H.B. 3003</u> – bill introduced in special session.<br>"This bill:   |
|       | <ul> <li>(3/26/20)</li> <li>UT Tax Commission News Release<br/>3/26/20</li> <li>News Release (3/19/20)</li> <li>News release (3/16/20)</li> <li>(July 15 – filing and payment to<br/>July 15 for individuals, corporations<br/>and pass-through entities (such as<br/>LLCs). Interest and penalties are<br/>waived for late-filed 2019 tax<br/>returns and payments of individuals,<br/>corporations and pass-through</li> </ul> | "Tax Filing and Payment Information State Taxes: By Utah statute, individuals have the same deadline to file and pay their 2019 taxes as the IRS, which is July 15, 2020. Additionally, interest and penalties are waived for late-filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments must be filed no later than July 15, 2020. The deadline for submitting sales taxes has not changed, as this may first require legislative action. See this news release for full information. Federal Taxes: The IRS has automatically extended the deadline for 2019 individual and corporate returns and payments to July 15, 2020, without penalties and interest, regardless of the amount owed. See this news release on the IRS website regarding the federal extension. Due Date: See the information above regarding this." | <ul> <li>Inis bill:</li> <li>modifies the due date for an installment<br/>payment of the tax on deferred foreign income;</li> <li>modifies the payment of the corporate<br/>estimated income tax due dates;</li> <li>modifies the corporate and individual<br/>return filing dates, extension dates and periods,<br/>and the return and extension requirements;</li> <li>provides for when interest accrues on a<br/>late payment;</li> <li>adds and modifies definitions;</li> <li>creates a subtraction from adjusted gross<br/>income for certain distributions from a qualified<br/>retirement plan; and</li> <li>provides the circumstances under which<br/>the State Tax Commission shall extend the time<br/>to pay an income tax for the 2019 taxable year."<br/>(4/21/20)</li> </ul> |
|       | entities such as LLCs. To receive<br>this adjustment, these returns and<br>payments must be filed no later than<br>July 15, 2020. The deadline for<br>submitting sales taxes has not<br>changed, as this may first require<br>legislative action.)   | "Utah State Tax Commissioners approved adjustments to tax filing<br>and payment deadlines for individuals and business entities during<br>its Commission meeting today. The adjustments are in response to the<br>actions taken by the Internal Revenue Service (IRS) in response to<br>COVID-19, Novel Corona virus. The Commission unanimously passed<br>an emergency rule waiving interest and penalties for late filed 2019<br>tax returns and payments of Corporations and Pass through entities<br>such as LLCs. To receive this adjustment, these returns and<br>payments have to be filed no later than July 15, 2020.<br>The Commission also confirmed that by Utah statute, individuals<br>will have the same time to file and pay their 2019 taxes as provided<br>by the IRS, which is also July 15, 2020. Interested parties and tax<br>practitioners are encouraged to visit the Tax Commission Website and  | Utah Tax Commission Website: (3/26/20)<br>"Important Changes Related to Office Hours<br>and Assistance<br>The Tax Commission is making temporary<br>changes to help slow the spread of COVID-19.<br>Please know that we are doing everything<br>possible to address the tax and motor vehicle<br>needs of the public during this epidemic. Return<br>to this website as needed for updates."<br>Also <u>see this news release</u> for additional<br>information.<br><b>Telephone/Email Assistance:</b> Agents are<br>available Monday-Friday, 8:00 a.m. – 5:00 p.m.   |

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|       |               | review the meeting materials reflecting the official action of the Commission.  | at 801-297-2200, 800-662-4335,<br><u>taxmaster@utah.gov</u> or <u>tapsupport@utah.gov</u> .  |
|       |               | With regard to possibly extending the deadline for submitting sales<br>taxes, Commissioner John Valentine indicated in the Tax<br>Commission meeting in response to a question from the public, that<br>the Tax Commission had not taken an official position on this<br>request. He questioned the Commission's statutory authority to<br>grant this request and indicated that the Governor may have to call<br>a Special Session of the State Legislature to provide the legal<br>authority and direction to extend the deadline for sales tax<br>remittances. | In-Person Assistance: Very limited services<br>are available at our offices. <u>See this news</u><br><u>release</u> for additional information.<br><b>Online Services:</b> For the most efficient tax and<br>motor vehicle service, please use <u>Taxpayer</u><br><u>Access Point (TAP)</u> or <u>Motor Vehicle Portal</u><br>( <u>MVP). RenewalExpress</u> is also available for<br>renewing your vehicle registration."<br><u>News Release</u> (3/19/20) |
|       |               | Also, during the meeting, Executive Director Scott Smith reported that 59% of tax commission employees were telecommuting. He said all tax commission call centers are open and have taken almost 14,000 calls in the first three days of this week.  | "Tax Commission Re-opens – Changes to<br>Appeals Hearings – <b>Updates to Tax Filing</b><br><b>Deadlines</b> – DMV Schedule and Procedure<br>Adjustments   |
|       |               | State and federal income tax refunds are also being fulfilled quickly.<br>Director Smith cited his own daughter's example of receiving her<br>refunds within 8 days of her filing a complete return. Commissioner<br>Valentine encouraged taxpayers who are able to file and pay their taxes<br>when due, to do so.   | The Utah State Tax Commission building will<br>be open for business daily again on Friday,<br>March 20, 2020, from 8:00 a.m. to 5:00 p.m.<br>The building was closed and evacuated<br>following Wednesday's earthquake for<br>inspection and cleanup.  |
|       |               | <ul> <li>Finally, some procedural changes were announced at the Division of Motor Vehicle (DMV) offices around the state in response to the COVID-19 outbreak. The offices are allowing 10 people at a time in the building and, as weather permits, people are asked to wait outside. Most state-run DMV offices are open with the exception of the Vernal and Richfield offices which are closed at this time."</li> <li><u>News Release</u> (3/19/20)</li> <li><u>News release</u> (3/16/20)</li> </ul>  | Here are some other changes to be aware:<br>Appeals Hearings and Conferences: The Tax<br>Commission is currently holding all appeal<br>events as scheduled via telephone conference<br>only. We cannot accommodate individuals<br>appearing in person until further notice. If<br>you have questions on how to proceed with a<br>telephone hearing, or if you feel your position<br>will be unduly prejudiced by a telephone                               |
|       |               | <b>Due Date:</b> The due date of the <b>Utah individual income tax return is</b><br><b>the same day as the due date of the federal individual income tax</b><br><b>return.</b> If the IRS changes the federal due date, Utah's due date will also<br>be extended.   | hearing, rather than an in-person hearing, please<br>call 801 297-2282. To appear by telephone, you<br>must call 15 minutes prior to the event at 801-<br>297-2282 for further instructions.   |
|       |               | The due dates of Utah corporate and pass through entities is set by state statute and will not be effected by IRS changes in the due dates for those returns without action by the legislature.   | <br>Division of Motor Vehicles: DMV operations<br>are being adjusted in order to follow Governor<br>Herbert's direction to limit person-to-person<br>contact and limit the size of public gatherings<br>while continuing to provide necessary services.  |

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|       |               |  | For the immediate future, DMV office access   |
|       |               |  | and services will vary depending on office  |
|       |               |  | location and staffing available. For up-to-date   |
|       |               |  | information regarding your local DMV office   |
|       |               |  | status, please visit our website:   |
|       |               |  | https://dmv.utah.gov/.   When possible,   |
|       |               |  | customers should process their renewal through  |
|       |               |  | our online services. o Renewal Express  |
|       |               |  | https://secure.utah.gov/rex/index.html o On the   |
|       |               |  | SPOT renewal stations. For a map of locations   |
|       |               |  | visit:  |
|       |               |  | https://secure.utah.gov/rex/help/stationMap.htm   |
|       |               |  | 1 	Most state operated DMV offices will   |
|       |               |  | reopen, with limited access to the public, Friday                                       |
|       |               |  | morning, March 20, 2020. These closures were due to the earthquake Wednesday morning. □ |
|       |               |  | Public access within state DMV offices will be  |
|       |               |  | controlled and may result in longer waits. To   |
|       |               |  | decrease wait times some services will be   |
|       |               |  | limited. o Dealer Packets will remain as drop   |
|       |               |  | off only o On-site vehicle renewals at the  |
|       |               |  | following state operated offices will only be   |
|       |               |  | processed via the drive-through:  Salt Lake   |
|       |               |  | South Valley  Ogden  Farmington   |
|       |               |  | Hurricane o Customer's processing DMV   |
|       |               |  | transactions will have controlled entry at the  |
|       |               |  | offices listed above. Only one customer per   |
|       |               |  | available agent will be allowed in most DMV   |
|       |               |  | offices to exercise the direction for social  |
|       |               |  | distancing. Please be prepared to wait outside;   |
|       |               |  | prepare for inclement weather. We apologize   |
|       |               |  | for inconvenience this may cause and ask that   |
|       |               |  | you plan ahead for any interactions that require  |
|       |               |  | you to visit a DMV office. Additional updates   |
|       |               |  | will be provided as required by current   |
|       |               |  | emergency situations at https://dmv.utah.gov/.  |
|       |               |  | Thank you for your patience during the delay.   |
|       |               |  |   |
|       |               |  | All scheduled appeals hearings will be held by  |
|       |               |  | telephone from March 23 through April 24,   |
|       |               |  | 2020. Due to COVID-19 precautions, the Tax  |
|       |               |  | Commission will hold all events as scheduled,   |
|       |               |  | but will hold the events via telephone  |
|       |               | 1  | out will note the events via telephone  |

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|         |  |  | conference only. Individuals appearing in<br>person will not be accommodated. If you have<br>questions on how to proceed with a telephone<br>hearing, or if you feel your position will be<br>unduly prejudiced by a telephone hearing,<br>rather than an in-person hearing, please call<br>801-297-2282. To appear by telephone, you<br>must call 15 minutes prior to the hearing at 801<br>297-2282 for further instructions. ☐ If you<br>have questions or require special<br>accommodations, please call 801- call 801-297-<br>3900 in advance of the hearing. |
|         |  |  | The Property Tax Division functions will<br>continue without interruption. Most of the<br>work will be completed using email and phone<br>communication.   |
| Vermont | VT DOR Income Tax <u>Guidance</u> for<br>Remote or Relocated Workers Due<br>to the COVID-19 Pandemic<br>(November 2020)  | Income Tax <u>Guidance</u> for Remote or Relocated Workers Due to the<br>COVID-19 Pandemic (November 2020)<br><b>"INCOME TAX GUIDANCE FOR REMOTE OR RELOCATED</b>  | Proposed legislation: On 3/15/20, the <u>Vermont</u><br><u>House passed COVID-19 emergency response</u><br><u>legislation</u> as an amendment to an emergency<br>responder budget bill. No text of the<br>emendment is queilable suct. The VT Senate   |
|         | VT DOR <u>Press Release</u> (3/23/20)<br>(July 15 - Vermonters are advised as<br>well that income tax filing due dates<br>for the following taxes have been<br>extended from April 15, 2020 to<br>July 15, 2020: Vermont personal<br>income tax, Corporate income tax,<br>Fiduciary income tax, Vermont<br>Homestead Declaration and<br>Property Tax Credit Claims. This<br>means taxpayers can file and pay<br>these taxes on or before July 15,<br>2020 without any penalty or<br>interest. This means taxpayers can<br>file and pay these taxes on or before<br>July 15, 2020 without any penalty or<br>interest. This includes any tax year<br>2020 estimated payments that were<br>due for these taxes on April 15th,<br>2020. Also providing relief to<br>Vermont businesses who owe Meals | <ul> <li>WORKERS DUE TO THE COVID-19 PANDEMIC</li> <li>Laws regarding taxation of income earned while living in Vermont have not changed. Individuals are subject to Vermont income tax under two circumstances:</li> <li>they are residents of Vermont, either by domicile or presence in the state for more than 183 days; or,</li> <li>they earn Vermont income.</li> <li>The pandemic caused some individuals to alter their living situation and/or work location. Based on your living and working situation you may be required to pay income tax to the State of Vermont.</li> <li>The Department recommends that you consult your tax preparer to discuss your specific living and working situation.</li> <li>Definitions</li> <li>Residency</li> <li>Residency is established by domicile or by maintaining a home in Vermont and being physically present within the State for more than 183 days per year. This is true even if the taxpayer has a "domicile" in another state.</li> <li>Domicile means the place where an individual has a true, fixed permanent home, and to which place, whenever the person is absent, he or she has the intention of returning. An individual may reside in several places in a year, but at no time can he or she have more than one</li> </ul> | amendment is available yet. The VT Senate<br>would take it up after the week recess. The<br>package was attached to <u>H.742</u> , legislation<br>which provides grants for emergency medical<br>personnel training.<br>Legislature: The Legislature <u>has adjourned</u><br>until Tuesday, March 24th. The State House<br>will be closed during the adjournment. All staff<br>except essential security and IT personnel will<br>work remotely.   |

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|       | and Rooms Tax or Sales and Use         | domicile. Domicile is not limited to a specific structure but refers rather  |                   |
|       | Tax until further notice. Many of      | to a place or an area to which the individual expects to return.   |                   |
|       | our local businesses find themselves   | Frequently Asked Questions   |                   |
|       | unable to meet the March 25 and        | I have been residing in Vermont for most of 2020, due to the pandemic,   |                   |
|       | April 25 filing deadlines. Taxpayers   | but I generally live and work in another state. Am I required to pay   |                   |
|       | who are unable to meet the             | income tax on the money that I've earned while I've been in Vermont  |                   |
|       | deadlines will not be charged any      | even though it was paid by my out-of-state employer?   |                   |
|       | penalty or interest on these taxes for | Yes. If you were in Vermont for more than two weeks, income earned   |                   |
|       | late submissions.)                     | while in Vermont is subject to income tax in Vermont.  |                   |
|       |  | I live in (am domiciled in) another state but I work in Vermont. Do I  |                   |
|       |  | have to pay income taxes to the State of Vermont?  |                   |
|       |  | The State of Vermont taxes non-residents only on their income earned in  |                   |
|       |  | Vermont. This could be wages earned while in Vermont, income from a  |                   |
|       |  | business located in Vermont, or income from the rental of real estate or   |                   |
|       |  | other property in Vermont.   |                   |
|       |  | Dening "general" dim of Lling in (and dening it dim) Norre House him and   |                   |
|       |  | During "normal" times, I live in (am domiciled in) New Hampshire and<br>drive to Vermont every day for work. Since the beginning of the state of |                   |
|       |  | emergency, I am working at my Vermont job remotely from my home in   |                   |
|       |  | New Hampshire. Do I still need to pay Vermont Income Tax?  |                   |
|       |  | Prior to the pandemic, you were required to pay Vermont income tax as  |                   |
|       |  | a nonresident on the income earned in Vermont. Presently, however,   |                   |
|       |  | given your New Hampshire domicile and your remote worker status,   |                   |
|       |  | the income you earn while at home is not Vermont income (even  |                   |
|       |  | though your employer is still located in Vermont) and is not subject   |                   |
|       |  | to Vermont income tax.   |                   |
|       |  |  |                   |
|       |  | I usually reside in New York where I work for a New York employer.   |                   |
|       |  | However, during the pandemic I have resided at my second home in   |                   |
|       |  | Vermont. Do I have to pay Vermont income tax on the income that I've   |                   |
|       |  | earned while living at my second home in Vermont?  |                   |
|       |  | Yes, if you are living at your second home in Vermont for more than  |                   |
|       |  | two weeks the income earned while you are in Vermont is Vermont  |                   |
|       |  | income.  |                   |
|       |  | What if I reside in Vermont at my second home, in a rental, or with  |                   |
|       |  | family or friends for an extended period of time?  |                   |
|       |  | If you stay in Vermont for more than 183 days, you are a statutory   |                   |
|       |  | resident of Vermont and must file taxes as a Vermont resident. Statutory   |                   |
|       |  | residents of Vermont are taxed on all of their income wherever earned,   |                   |
|       |  | and Vermont provides a credit for taxes paid to other states.  |                   |
|       |  |  |                   |

| r  |  |
|--|--|
| Prior to the pandemic, I was a Vermont resident but drove to                   |  |
| Massachusetts every day to work. Now I am working at home. Do I still          |  |
| pay income tax to Massachusetts?   |  |
| As far as the State of Vermont is concerned, there is no change to the         |  |
| Vermont filings, as Vermont taxes all of your income as a Vermont              |  |
| resident. However, your Massachusetts tax filings may be affected. The         |  |
| Department also recommends that you review other state's guidance and          |  |
| consult with your tax professional.  |  |
| ······································   |  |
| Is Vermont's treatment of in-state income different than treatment in          |  |
| other states?  |  |
| Vermont's treatment of in-state income is the same as or very similar to       |  |
| several other states. Most states have the 183 days statutory resident         |  |
| requirement. There are, however, exceptions. You should review other           |  |
| state's guidance for more information and consult with your tax                |  |
| professional." (11/20)   |  |
| r (,,  |  |
| VT website on Assistance After a Disaster and Your Individual and              |  |
| Business Income Taxes  |  |
|  |  |
| "You may be able to deduct disaster and casualty losses relating to your       |  |
| home or business on your federal income tax return. Losses are deducted        |  |
| on your federal return only and not your Vermont return. The IRS               |  |
| provides detailed guidance on this topic.                                      |  |
| Before you file your deductions, be sure that your specific circumstances      |  |
| meet the IRS definitions for disasters and casualties. Also, be aware that     |  |
| you may only deduct losses not covered by your insurance or other              |  |
| reimbursement. You must deduct the loss on your return for the tax year        |  |
| in which the loss occurred.  |  |
| Overview of IRS Resources  |  |
| • Tax Relief in Disaster Situations (specific disasters)                       |  |
| The IRS provides a comprehensive <u>Disaster Resource Guide</u> for            |  |
| individuals and businesses. If you need help calculating the dollar            |  |
| amount of the loss to your personal or business property, visit the IRS        |  |
| website for tools, including workbooks.  |  |
| Amending a Return  |  |
| If you have already filed your federal income tax return for the tax year,     |  |
| you may file an amended return to deduct losses from income. If you file       |  |
| an amended return with the IRS, you must also file an amended return           |  |
| with the Vermont Department of Taxes to obtain a refund.                       |  |
| How to amend a return with the IRS   |  |
| <ul> <li>How to amend a return with the Vermont Department of Taxes</li> </ul> |  |
| Extensions to File   |  |
| The Department may extend deadlines for Vermont taxes, depending on            |  |
| the circumstances. If the IRS grants additional time to file returns, the      |  |
| the encomstances. If the two grants auditional time to the feturits, the       |  |

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|       |               | Vermont Department of Taxes, at our discretion, may follow the lead of            |                   |
|       |               | the IRS.  |                   |
|       |               | If the Department extends a filing deadline on short notice, we will post         |                   |
|       |               | messages on our website and social media—Facebook and Twitter. If we              |                   |
|       |               | anticipate an extended deadline, we will issue a press release and include        |                   |
|       |               | a notice in our electronic newsletters.   |                   |
|       |               | Information for Out-of-State Businesses and Employees                             |                   |
|       |               | When an officially declared state disaster or emergency occurs, recovery          |                   |
|       |               | efforts to critical infrastructure may be assisted by the following:              |                   |
|       |               | <ul> <li>Out-of-state businesses not registered to do business in</li> </ul>      |                   |
|       |               | Vermont   |                   |
|       |               | • Employees who live out of state but who are employed by a                       |                   |
|       |               | business registered to do business in Vermont                                     |                   |
|       |               | The information here applies only to official disasters or emergencies            |                   |
|       |               | declared by the president of the United States, governor of the State of          |                   |
|       |               | Vermont, or the commissioner of Vermont Department of Public                      |                   |
|       |               | Service. Critical infrastructure means property and equipment owned               |                   |
|       |               | and used by communication networks and electric generation,                       |                   |
|       |               | transmission, and distribution systems.   |                   |
|       |               | The work done by these businesses or employees may involve repairing,             |                   |
|       |               | renovating, installing, building, and rendering services to areas of the          |                   |
|       |               | state that have been damaged, impaired, or destroyed by the disaster or           |                   |
|       |               | emergency. Businesses must be summoned to work in Vermont during                  |                   |
|       |               | the disaster response period under a mutual assistance agreement with an          |                   |
|       |               | electric or telephone utility. The disaster response period covers 10 days        |                   |
|       |               | prior to the disaster declaration and extends 60 days after the declaration.      |                   |
|       |               | Businesses  |                   |
|       |               | While doing their recovery work during the disaster response period,              |                   |
|       |               | out-of-state businesses are not required to register with or be licensed by       |                   |
|       |               | the State of Vermont. They are not required to file and pay Vermont               |                   |
|       |               | income taxes. However, if they are doing business in Vermont in ways              |                   |
|       |               | not related to the disaster, these activities are subject to Vermont taxes.       |                   |
|       |               | Out-of-state businesses must pay other Vermont taxes or fees, however,            |                   |
|       |               | such as the sales and use tax, meals and rooms, car rental tax, and fuel          |                   |
|       |               | tax. If an out-of-state business makes retail sales of tangible personal          |                   |
|       |               | property during the disaster response period, it must register for a              |                   |
|       |               | Vermont business tax account and collect, <u>file, and remit Vermont Sales</u>    |                   |
|       |               | and Use Tax to the Vermont Department of Taxes.                                   |                   |
|       |               | Employees<br>The State of Vermont does not view out of state employees working on |                   |
|       |               | The State of Vermont does not view out-of-state employees working on              |                   |
|       |               | recovery efforts during the disaster response period as earning income            |                   |
|       |               | subject to Vermont income tax. The employee is not required to file and           |                   |
|       |               | pay income taxes, and the employer is not required to withhold Vermont            |                   |
|       |               | taxes from paychecks.   |                   |

| When the Disaster Response Period EndsIf an out-of-state business or an out-of-state employee continues to workin the state beyond the disaster response period, the business oremployee becomes subject to Vermont laws that establish doing businessin Vermont and Vermont residency. Each then is responsible forapplicable taxes and fees.For more information, see Vermont law at 11 V.S.A. Chapter 16."VT DOR FAQs (3/23/20)  |  |
|---|--|
| "CORONAVIRUS (COVID-19) UPDATE: FREQUENTLY ASKED<br>QUESTIONS<br>The Vermont Department of Taxes continues to carefully monitor the<br>evolving situation related to the COVID-19 pandemic. We are working<br>closely with the office of Gov. Phil Scott, the legislature, and community<br>leaders. We are also following changes at the federal level and adhering<br>to guidance from the Vermont Department of Health.  |  |
| For the most recent updates and details, please visit tax.vermont.gov and<br>read our press release at <u>https://tax.vermont.gov/press/date-guidance</u> .<br>Meals and Rooms Taxes and Sales and Use Taxes<br>What did the Department of Taxes announce about Meals and<br>Rooms Tax and Sales and Use Tax?<br>The Department announced on Monday, March 23, that until further<br>notice, it will not assess penalties or interest for those businesses that<br>have been affected by the COVID-19 pandemic and cannot meet<br>the March 25, 2020, or April 25, 2020, sales and use tax or meals<br>and rooms tax deadlines. |  |
| Are my meals and rooms taxes or sales and use taxes abated?<br>No, by law the Commissioner of Taxes cannot authorize an abatement of<br>a business's obligation to pay the taxes it has collected from customers.   |  |
| Did the announcement cancel collection of meals and rooms or sales<br>and use tax moving forward?<br>No, this announcement did not cancel collection of these taxes moving<br>forward. Businesses should continue to collect the taxes moving forward<br>as normal.   |  |
| <b>Is the due date for the filing and tax payment moved?</b><br>No, the Commissioner does not have legal authority to move the due date for the returns. Businesses that can file the return and make the tax payment by the original due date should do so. However, the Department  |  |

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

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|       |               | What if I am expecting a refund?           We recommend filing now if you are expecting a refund. We also recommend choosing direct deposit as your method of receiving your refund.  |                   |
|       |               | Will the Department of Taxes be able to process my return and my refund even with the national emergency?<br>Yes, most of our staff have transitioned to working remotely and will continue working hard to process returns and issue refunds in a timely manner.   |                   |
|       |               | I scheduled a payment with my commercial tax preparation<br>software, how do I cancel?<br>The Department is unfortunately not able to cancel any payments<br>scheduled through third party commercial tax preparation software. We<br>recommend you contact your tax preparation software's customer<br>service line for assistance.                                    |                   |
|       |               | What if I still have questions?<br>Please go to <u>https://tax.vermont.gov/coronavirus</u> . Please see our<br>instructions on <u>how to send an email</u> if you need additional help."<br>VT DOR <u>Press Release</u> (3/23/20)   |                   |
|       |               | <i>"VERMONT DEPARTMENT OF TAXES RELEASES GUIDANCE</i><br><i>FOR UPCOMING VERMONT TAX DUE DATES (3/23/2020)</i><br>The Governor has directed the Commissioner of Taxes to exercise his<br>authority to <b>provide relief to Vermont businesses who owe Meals and</b><br><b>Rooms Tax or Sales and Use Tax until further notice. Many of our</b>                          |                   |
|       |               | local businesses find themselves unable to meet the March 25 and<br>April 25 filing deadlines due to the implementation of mitigation<br>steps to slow the spread of COVID-19. Taxpayers who are unable to<br>meet the deadlines will not be charged any penalty or interest on<br>these taxes for late submissions.  |                   |
|       |               | "Our local businesses are facing serious economic and logistical<br>challenges and the Administration will do all it can to help them get back<br>on their feet and operational as soon as possible," said Secretary of<br>Administration Susanne Young. "The waiver of penalties and interest is<br>within the current authority of the Tax Commissioner. Realizing we |                   |
|       |               | must be prepared to provide additional relief, the Administration will<br>work with the Legislature in the coming weeks to explore additional<br>stimulus opportunities for our local businesses affected by the COVID-<br>19 pandemic."  |                   |

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|       |               | Vermonters are advised as well that income tax filing due dates for          |                   |
|       |               | the following taxes have been extended from April 15, 2020 to July           |                   |
|       |               | 15, 2020:  |                   |
|       |               | Vermont personal income tax  |                   |
|       |               | Vermont Homestead Declaration and Property Tax Credit                        |                   |
|       |               | Claims   |                   |
|       |               | Corporate income tax   |                   |
|       |               | Fiduciary income tax   |                   |
|       |               | This means taxpayers can file and pay these taxes on or before July          |                   |
|       |               | 15, 2020 without any penalty or interest. This includes any tax year         |                   |
|       |               | 2020 estimated payments that were due for these taxes on April               |                   |
|       |               | 15th, 2020.  |                   |
|       |               | Although the filing deadline has moved, Vermonters can file their            |                   |
|       |               | returns and claims any time before July 15. Anyone expecting a refund is     |                   |
|       |               | encouraged to do so. In these uncertain times, that refund will make a       |                   |
|       |               | difference and Vermonters are assured that the Tax Department is open        |                   |
|       |               | for business and continues to process returns and refunds. For those who     |                   |
|       |               | self-prepare, the fastest and easiest way to file is electronically with     |                   |
|       |               | commercial tax preparation software.   |                   |
|       |               | For the most up to date guidance, please visit <u>www.tax.vermont.gov.</u> " |                   |
|       |               |  | <u> </u>          |

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| Virginia | VA DOT COVID page (5/5/20)                                     | VA <u>DOT COVID page</u> (5/5/20)  | VSCPA submitted a <u>letter</u> to the Secretary of  |
|          |  |  | Finance, requesting interest and penalty relief  |
|          | Virginia Tax Bulletin 20-5: Interest                           | Virginia Tax Bulletin 20-5: Interest Waiver for Certain Tax Payments   | through 6/15/20. (3/19/20)   |
|          | Waiver for Certain Tax Payments                                | in Response to the COVID-19 Crisis (4/27/20)   |  |
|          | in Response to the COVID-19                                    |  | "The Virginia Society of Certified Public  |
|          | Crisis (4/27/20)   | <u>"IMPORTANT INFORMATION REGARDING CERTAIN VIRGINIA</u>   | Accountants (VSCPA) Tax Advisory   |
|          |  | TAX PAYMENT DEADLINES  | Committee would like to request the Virginia   |
|          | <u>Bulletin 20-4</u> (3/20/20)                                 | INTEREST WAIVER FOR CERTAIN TAX PAYMENTS IN  | Department of Taxation (TAX) consider  |
|          |  | RESPONSE TO THE COVID-19 CRISIS  | providing relief to Virginia taxpayers in light of   |
|          | Virginia Tax Bulletin 20-3: Option                             |  | the uncertainty and challenges caused by the   |
|          | to Request Extension of Sales Tax                              | Pursuant to budget language enacted by the 2020 General Assembly   | coronavirus (COVID-19) pandemic. In Notice   |
|          | Deadlines for those Affected by the                            | (Item 3-5.23 of House Bill 29, Chapter 1283 of the 2020 Acts of  | 2020-17 issued today, the IRS announced an   |
|          | <u>COVID-19 Crisis</u> (3/19/20)                               | Assembly, and Item 3-5.22 of House Bill 30), Virginia will waive the accrual of interest for certain Virginia income and sales tax payments    | extension of the payment deadline until July 15, 2020, for federal income taxes due on April 15, |
|          | Press Release: Governor Northam                                | that are paid on extension in response to the coronavirus disease 2019   | 2020, for rederar meone taxes due on April 15,<br>2020. This extension applies to both the       |
|          | Announces Additional Actions to                                | (COVID-19) crisis. This bulletin provides additional information   | balances due on 2019 returns and estimated   |
|          | Address COVID-19 (3/19/20)                                     | regarding this interest waiver program and issues related to Virginia's  | income tax payments due.   |
|          | <u>rtaitess covid 19</u> (3/19/20)                             | tax payment extensions in response to COVID-19 announced in Tax  | income ux payments due.  |
|          |  | Bulletin 20-3 and Tax Bulletin 20-4.   | We recognize that minimizing the impact to the   |
|          | (June 1 – extend due date for VA                               | Automatic Waiver of Interest for Certain Income Tax Payments   | state budget is critically important to allowing   |
|          | income tax <i>payments</i> – penalty                           | Certain income tax payments originally due during the period from  | the Commonwealth to continue to have the   |
|          | waiver if full amount paid by June 1                           | April 1, 2020 to June 1, 2020 may now be submitted to the Department   | financial means to provide much needed   |
|          | or late payment penalties accrue                               | of Taxation ("the Department") without the accrual of interest as would  | services during this unprecedented crisis.   |
|          | from original date due – for                                   | otherwise be required for late payments. This waiver of interest only  | Specifically, we understand that it may be   |
|          | individual, corporate, and fiduciary                           | applies if full payment is made on or before June 1, 2020. For a taxpayer  | difficult to extend any relief provided beyond   |
|          | income taxes and any estimated                                 | filing on extension, at least 90 percent of the total tax liability must be  | the Commonwealth's current fiscal year.  |
|          | income tax payments required in                                | paid by June 1, 2020 in order for the interest waiver to apply. If the   | Therefore, the Committee is <b>recommending</b>  |
|          | this period. Filing deadlines                                  | interest waiver applies to such a taxpayer, no interest will accrue on the   | that penalties and interest for tax payments   |
|          | remain same. Virginia will waive                               | amount of tax paid by June 1, 2020, but interest will accrue from the  | due on May 1, 2020, be waived for payments   |
|          | the accrual of interest for certain                            | original due date to the date of payment on any amount left unpaid after   | received through June 15, 2020. This will  |
|          | Virginia income and sales tax                                  | June 1, 2020. This waiver of interest applies to any payment required to   | leave the current payment and filing deadline of   |
|          | payments that are paid on extension                            | be made with a Taxable Year 2019 individual, corporate, or fiduciary   | May 1 in place, but allow for relief to those  |
|          | in response to the coronavirus                                 | income tax return, as well as any such payment required to be made with  | taxpayers who may need it.   |
|          | disease 2019 (COVID-19) crisis.<br>Certain income tax payments | respect to an election to file on extension. In addition, this waiver of interest applies to any individual, corporate, or fiduciary estimated | Lastly, it is our understanding that Congress,   |
|          | originally due during the period                               | income tax payments that are required to be paid during the period from  | Treasury and the Internal Revenue Service  |
|          | from April 1, 2020 to June 1, 2020                             | April 1, 2020 to June 1, 2020. The waiver also applies to payments   | (IRS) are considering several additional relief  |
|          | may now be submitted to the                                    | associated with composite returns. As a result of this interest waiver and   | measures. Virginia should continue to monitor  |
|          | Department of Taxation ("the                                   | the payment extension previously announced in Tax Bulletin 20-4,   | any federal actions taken and assess whether   |
|          | Department") without the accrual of                            | taxpayers are allowed to make these income tax payments by June 1,   | similar relief measures would be appropriate in  |
|          | interest as would otherwise be                                 | 2020 without incurring any interest or penalties. This relief is automatic.  | the Commonwealth"  |
|          | required for late payments. This                               | No application or paperwork is required to qualify.  |  |
|          | waiver of interest only applies if full                        |  | The Virginia Supreme Court issued an order   |
|          | payment is made on or before June                              |  | declaring a judicial emergency in all district and   |

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|       | 1, 2020. For a taxpayer filing on      | Automatic Filing Extensions Please note that neither this bulletin nor         | circuit courts in the state in response to     |
|       | extension, at least 90 percent of the  | Tax Bulletin 20-4 provides a filing extension. However, Virginia law           | COVID-19; non-essential and non-emergency      |
|       | total tax liability must be paid by    | offers an automatic filing extension to all taxpayers for up to six months     | court proceedings are suspended until April 6, |
|       | June 1, 2020 in order for the interest | (or seven months in the case of certain corporations). No application or       | 2020.  |
|       | waiver to apply. If the interest       | paperwork is required to file on extension. Therefore, taxpayers eligible      |  |
|       | waiver applies to such a taxpayer,     | for an automatic interest waiver under this bulletin may file a return and     |  |
|       | no interest will accrue on the         | fully pay any associated taxes due by June 1, 2020 without incurring           |  |
|       | amount of tax paid by June 1, 2020,    | interest or penalties.   |  |
|       | but interest will accrue from the      | Taxpayers that opt to file on extension after June 1, 2020 are still           |  |
|       | original due date to the date of       | required to pay at least 90 percent of their total tax liability by such date. |  |
|       | payment on any amount left unpaid      | In addition, such taxpayers are required to pay the remaining taxes due        |  |
|       | after June 1, 2020. This waiver of     | on or before the date the return is actually filed on extension. Taxpayers     |  |
|       | interest applies to any payment        | that fail to comply with either of these requirements may be subject to        |  |
|       | required to be made with a Taxable     | interest and penalties. However, if a taxpayer pays at least 90 percent,       |  |
|       | Year 2019 individual, corporate, or    | but less than 100 percent, of their total tax liability by June 1, 2020 and    |  |
|       | fiduciary income tax return, as well   | pays any remaining taxes with a return filed by the extended due date,         |  |
|       | as any such payment required to be     | that taxpayer will not be subject to penalties, but will be required to pay    |  |
|       | made with respect to an election to    | interest on the unpaid amount.   |  |
|       | file on extension. In addition, this   | The extended due date for individual and fiduciary income taxpayers            |  |
|       | waiver of interest applies to any      | who file on a calendar year basis is November 2, 2020. Different               |  |
|       | individual, corporate, or fiduciary    | extended due dates apply to fiscal year and corporate income taxpayers.        |  |
|       | estimated income tax payments that     | Please see the Department's website for more information regarding             |  |
|       | are required to be paid during the     | Virginia's automatic filing extension.   |  |
|       | period from April 1, 2020 to June 1,   |  |  |
|       | 2020. The waiver also applies to       | Effect on Pass-Through Entities  |  |
|       | payments associated with composite     | While the interest waiver and the payment extension announced in Tax           |  |
|       | returns. The extended due date for     | Bulletin 20-4 do apply to the amount of income tax paid with a                 |  |
|       | individual and fiduciary income        | composite return, this relief does not apply to nonresident withholding        |  |
|       | taxpayers who file on a calendar       | tax. As a result, interest and penalties will generally be imposed if they     |  |
|       | year basis is November 2, 2020.        | have not paid by the original due date for filing a Pass-Through Entity        |  |
|       | While the interest waiver and the      | Return of Income and Return of Nonresident Withholding Tax.                    |  |
|       | payment extension announced in         | Automatic six-month filing extensions are available for pass-through           |  |
|       | Tax Bulletin 20-4 do apply to the      | entities. No application or paperwork is required to qualify, but an           |  |
|       | amount of income tax paid with a       | extension payment must be made by the original due date to avoid               |  |
|       | composite return, this relief does not | payment-related penalties.   |  |
|       | apply to nonresident withholding       |  |  |
|       | tax. As a result, interest and         | Effect on Employer Withholding   |  |
|       | penalties will generally be imposed    | The interest waiver and the payment extension announced in Tax                 |  |
|       | if they have not paid by the original  | Bulletin 20-4 do not apply to employer withholding of income tax. As a         |  |
|       | due date for filing a Pass-Through     | result, interest and penalties will generally be imposed if employer           |  |
|       | Entity Return of Income and Return     | withholding filings and payments are not made by the original due dates.       |  |
|       | of Nonresident Withholding Tax.        | Waiver of Interest for Certain Sales Tax Payments                              |  |
|       | Automatic six-month filing             | Dealers that were granted an extension of the due date for the February        |  |
|       | extensions are available for pass-     | 2020 sales tax return and payment due in March pursuant to Tax Bulletin        |  |

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|       | through entities. No application or   | 20-3 will receive a waiver of the interest that would have otherwise     |                   |
|       | paperwork is required to qualify, but | accrued for such late payment. This waiver of interest only applies to   |                   |
|       | an extension payment must be made     | such payments submitted to the Department no later than April 20, 2020.  |                   |
|       | by the original due date to avoid     | This Tax Bulletin is available online in the Laws, Rules & Decisions     |                   |
|       | payment-related penalties. Dealers    | section of the Department's website. If you have additional questions,   |                   |
|       | that were granted an extension of     | please visit the Department's website at http://www.tax.virginia.gov, or |                   |
|       | the due date for the February 2020    | contact the Department at (804) 367-8031 for individual income tax       |                   |
|       | sales tax return and payment due in   | questions or (804) 367-8037 for business tax questions."                 |                   |
|       | March pursuant to Tax Bulletin 20-3   |  |                   |
|       | will receive a waiver of the interest | More time to file and pay (3/26/20)                                      |                   |
|       | that would have otherwise accrued     |  |                   |
|       | for such late payment. This waiver    | "If you won't be able to file by the original May 1 deadline, don't      |                   |
|       | of interest only applies to such      | worry. Everyone has an automatic 6-month filing extension in             |                   |
|       | payments submitted to the             | Virginia, which moves the filing deadline from May 1 to November 1       |                   |
|       | Department no later than April 20,    | for most taxpayers (and since Nov. 1, 2020 is a Sunday, you actually     |                   |
|       | 2020. The interest waiver and the     | have until Monday, Nov. 2 to file this year).                            |                   |
|       | payment extension announced in        | In addition, as part of the state's COVID-19 tax relief actions, if you  |                   |
|       | Tax Bulletin 20-4 do not apply to     | owe taxes, you have until June 1, 2020 to pay without any penalties or   |                   |
|       | employer withholding of income        | interest.  |                   |
|       | tax.)                                 | This also applies to individual extension payments for Taxable Year      |                   |
|       |                                       | 2019 as well as the first estimated income tax payments for Taxable      |                   |
|       |                                       | Year 2020.   |                   |
|       |                                       | When you're ready to file, you may be eligible to file for free          |                   |
|       |                                       | • If you made \$69,000 or less in 2019, you're eligible to use           |                   |
|       |                                       | Free File software. Find a Free File Option.                             |                   |
|       |                                       | • Don't qualify for Free File? You may still be able to file your        |                   |
|       |                                       | return for free using Free Fillable Forms.                               |                   |
|       |                                       | Additional COVID-19 information  |                   |
|       |                                       | For more information on COVID-19 and to see what other relief is         |                   |
|       |                                       | available, visit <u>Coronavirus Updates</u> ."                           |                   |
|       |                                       | Correspondence (2/22/20)   |                   |
|       |                                       | Coronavirus Updates (3/23/20)  |                   |
|       |                                       | "Coronavirus-Related Scams Alert   |                   |
|       |                                       | We've received reports of increased activities from scammers             |                   |
|       |                                       | exploiting the lack of stability caused by the COVID-19 pandemic. Be     |                   |
|       |                                       | wary of unsolicited calls, texts, and email phishing attempts about the  |                   |
|       |                                       | coronavirus, or COVID-19. Find more information below.                   |                   |
|       |                                       | Virginia Tax is committed to keeping you informed as the coronavirus/    |                   |
|       |                                       | COVID-19 crisis continues to evolve. We're continuing to process         |                   |
|       |                                       | returns and issue refunds as usual.                                      |                   |
|       |                                       |  |                   |
|       |                                       | We will update this page as the situation develops.                      |                   |

| r |   |  |
|---|---|--|
|   | Relief for Taxpayers Affected by Ongoing Coronavirus Pandemic                   |  |
|   | Governor Northam has outlined several steps to provide tax relief to            |  |
|   | citizens during this time.  |  |
|   | Additional time to pay your income tax  |  |
|   | Individual and corporate income tax payments are now due June 1,                |  |
|   | 2020.   |  |
|   | • Applies to payments originally due between April 1 and June 1, 2020.          |  |
|   | • Individual and corporate taxable year (TY) 2019 tax due                       |  |
|   | payments  |  |
|   | • Individual and corporate extension payments for TY 2019                       |  |
|   | <ul> <li>First estimated income tax payments for TY 2020</li> </ul>             |  |
|   | • No penalties, interest, or addition to tax will be charged if                 |  |
|   | payments are made by June 1, 2020.  |  |
|   | Virginia has an <u>automatic 6-month extension to file</u> your income tax (7   |  |
|   | months for certain corporations). If you file during the extension              |  |
|   | period, make sure you still pay any taxes owed by June 1, 2020 to               |  |
|   | avoid penalties.  |  |
|   | For more information:   |  |
|   | • Virginia Tax Penalty and Interest Updates and Overview (pdf)                  |  |
|   | <u>Virginia Tax Bulletin 20-4: Income Tax Payment Extension and</u>             |  |
|   | Penalty Waiver in Response to the COVID-19 Crisis (pdf)                         |  |
|   | <u>Virginia Tax Bulletin 20-5: Interest Waiver for Certain Tax</u>              |  |
|   | Payments in Response to the COVID-19 Crisis (pdf)                               |  |
|   | Additional time to file and pay your February sales tax                         |  |
|   | Businesses impacted by coronavirus can request an extension of the              |  |
|   | due date for filing and payment of their February 2020 sales tax return         |  |
|   | due March 20, 2020, for 30 days. When granted, businesses will be               |  |
|   | able to file and pay no later than April 20, 2020 with a waiver of any          |  |
|   | penalties and interest.   |  |
|   | For more information:   |  |
|   | • Virginia Tax Bulletin 20-3: Option to Request Extension of Sales              |  |
|   | Tax Deadlines for those Affected by the COVID-19 Crisis (pdf).                  |  |
|   | • Virginia Tax Bulletin 20-5: Interest Waiver for Certain Tax                   |  |
|   | Payments in Response to the COVID-19 Crisis (pdf)                               |  |
|   | Coronavirus-Related Scams - Tips for Protecting Your Information                |  |
|   | We have received reports of increased activities from scammers                  |  |
|   | exploiting the current lack of stability caused by the COVID-19                 |  |
|   | pandemic. To avoid falling victim to schemes from phishing, fraud,              |  |
|   | and ransomware, please take note of these general reminders for                 |  |
|   | protecting your information:  |  |
|   | • Be suspicious of unsolicited requests for sensitive information.              |  |
|   | <ul> <li>Be wary of surprise communications with links, attachments,</li> </ul> |  |
|   |   |  |
|   | buttons, etc.   |  |

| • Do not let attackers use emotional stressors to coax you into hasty  |  |
|--|--|
|  |  |
| actions.   |  |
| • When in doubt, call the organization the person claims to be   |  |
| representing using a publicly available phone number.  |  |
| Find additional details about avoiding Coronavirus scams, especially   |  |
| those tied to the federal economic impact payments, from the IRS   |  |
| here.  |  |
| Stay Informed  |  |
| • Get updated information about how the Commonwealth is  |  |
| responding and supporting Virginians impacted by the spread of coronavirus, or COVID-19 at                     |  |
| https://www.virginia.gov/coronavirus-updates/  |  |
| • For health information about coronavirus/COVID-19, visit the   |  |
| Center for Disease Control's website at  |  |
| https://www.coronavirus.gov  |  |
| • To learn how the IRS is responding, and for information about federal tax relief, visit the IRS's website at |  |
| https://www.irs.gov/coronavirus  |  |
| • The US Department of the Treasury also has information at  |  |
| https://home.treasury.gov/coronavirus  |  |
| Cashier"s Office Closed  |  |
| Due to guidance regarding social distancing our cashier's office is now  |  |
| closed.  |  |
| At this time, we can't accept cash payments. See   |  |
| tax.virginia.gov/payments for payment options.   |  |
| You can drop off checks and money orders to our drop box located at  |  |
| 1957 Westmoreland St., Richmond. Please include form CP-1 (found   |  |
| at the drop box) with your payment.  |  |
| Questions? <u>Contact Us.</u> " (5/5/20)   |  |
| <u>Bulletin 20-4</u> (3/20/20)   |  |
|  |  |
| "IMPORTANT INFORMATION REGARDING VIRGINIA'S<br>INCOME TAX PAYMENT DEADLINES                                    |  |
| INCOME TAA FA IMENT DEADLINES  |  |
| INCOME TAX PAYMENT EXTENSION AND PENALTY WAIVER  |  |
| INCOME TAX FATMENT EXTENSION AND FENALLY WAIVER<br>IN RESPONSE TO THE COVID-19 CRISIS                          |  |
|  |  |
| On March 19, 2020, Governor Ralph Northam requested that the   |  |
| Department of Taxation extend the due date for certain Virginia income   |  |
| tax <b>payments to June 1, 2020</b> in response to the coronavirus disease                                     |  |
| 2019 (COVID-19) crisis. The relevant filing deadlines will remain the  |  |
| same. This bulletin provides additional information regarding this   |  |
| extension and penalty waiver program.  |  |

| State | Guidance/Date | Guidance Relief Provisions for Coronavirus   | Other Information |
|-------|---------------|--|-------------------|
|       |               | Payment Extension and Waiver of Late Payment Penalties<br>Any income tax payments due during the period from April 1, 2020 to<br>June 1, 2020 can now be submitted to the Department of Taxation ("the<br>Department) at any time on or before June 1, 2020 without penalty. As a<br>result, the Department will <b>automatically waive any late payment</b><br><b>penalties that would otherwise apply so long as full payment is made</b><br>by June 1, 2020. If full payment of the amount owed during the<br><b>period is not made by June 1, 2020, this penalty waiver will not</b><br><b>apply, and late payment penalties will accrue from the original date</b><br><b>that the payment was due</b> . |                   |
|       |               | <b>Interest will continue to accrue from the original due date of such payment</b> . Therefore, taxpayers who are able to pay by the original due date are encouraged to do so. <b>Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period</b> .  |                   |
|       |               | Please note that <b>this does not provide a filing extension</b> . To avoid any<br>late filing penalties that may apply, taxpayers that utilize the<br>aforementioned payment extension are <b>still required to file income tax</b><br><b>returns by the relevant due dates</b> . However, if you are unable to file<br>by such dues dates, <b>Virginia offers automatic filing extensions to all</b><br><b>taxpayers for up to six months (or seven months in the case of</b><br><b>certain corporations)</b> . No application is required to file on extension.<br>Please see the Department's website for more information. If you decide  |                   |
|       |               | to take advantage of <b>Virginia's automatic filing extension, please be</b><br><b>sure to make an extension payment by June 1, 2020 to avoid late</b><br><b>payment penalties or extension penalties, as applicable.</b><br>This Tax Bulletin is available online in the Laws, Rules & Decisions<br>section of the Department's website. If you have additional questions,<br>please visit the Department's website at http://www.tax.virginia.gov, or<br>contact the Department at (804) 367-8031 for individual income tax<br>questions or (804) 367-8037 for business tax questions."  |                   |
|       |               | Virginia Tax Bulletin 20-3: Option to Request Extension of Sales Tax<br>Deadlines for those Affected by the COVID-19 Crisis (3/19/20)<br>"IMPORTANT INFORMATION FOR THOSE AFFECTED BY THE<br>COVID-19 CRISIS OPTION TO REQUEST EXTENSION OF SALES<br>TAX DEADLINES   |                   |

| State      | Guidance/Date                          | Guidance Relief Provisions for Coronavirus   | Other Information                                 |
|------------|--|--|---|
|            |  | Tax Commissioner Craig M. Burns has announced that the Department                    |   |
|            |  | will consider requests from sales tax dealers for an extension of the due            |   |
|            |  | date for filing and payment of the February 2020 sales tax return due                |   |
|            |  | March 20, 2020. If the request is granted, the Department will allow                 |   |
|            |  | filing and payment of such return on April 20, 2020 with a waiver of any             |   |
|            |  | penalties that would have applied. However, interest will accrue even if             |   |
|            |  | an extension is granted.   |   |
|            |  | Dealers should submit a request for extension by utilizing the secure e-             |   |
|            |  | mail system available on the Department's website, by faxing to (804)                |   |
|            |  | 254-6111, or writing to the following address:                                       |   |
|            |  | Virginia Tax Office of Customer Services P.O. Box 1115 Richmond,<br>VA 23218-1115    |   |
|            |  | The Department will be addressing return and payment due dates for                   |   |
|            |  | other taxes in the near future. This Tax Bulletin is available on-line in            |   |
|            |  | the Laws, Rules & Decisions section of www.tax.virginia.gov/. If you                 |   |
|            |  | have any questions regarding this Tax Bulletin, please contact the                   |   |
|            |  | Department of Taxation Office of Customer Services at (804) 367-<br>8037." (3/19/20) |   |
|            |  | Press Release: Governor Northam Announces Additional Actions to                      |   |
|            |  | <u>Address COVID-19</u> (3/19/20)  |   |
|            |  | "Support for Impacted Businesses   |   |
|            |  | Businesses impacted by COVID-19 can also request to defer the                        |   |
|            |  | payment of state sales tax due tomorrow, March 20, 2020, for 30                      |   |
|            |  | days. When granted, businesses will be able to file no later than                    |   |
|            |  | April 20, 2020 with a waiver of any penalties.                                       |   |
|            |  | The Governor has requested that the Department of Taxation to extend                 |   |
|            |  | the due date of <i>payment</i> of Virginia individual and corporate income           |   |
|            |  | taxes. While filing deadlines remain the same, the due date for individual           |   |
|            |  | and corporate income tax will now be June 1, 2020. Please note that                  |   |
|            |  | interest will still accrue, so taxpayers who are able to pay by the original         |   |
|            |  | deadlines should do so." (This is the Governor's proposal.)                          |   |
| Washington | WA DOR COVID website update            | WA DOR COVID website update on Federal financial assistance                          | Washington DOR COVID-19 website:                  |
| 0          | on Federal financial assistance        | regarding COVID-19 (5/11/20)   | (3/20/20)   |
|            | regarding COVID-19 (5/11/20)           |  | All DOR offices are temporarily closed to the     |
|            |  | "Many businesses are receiving federal financial assistance to cope with             | public  |
|            | <b>Business Relief During COVID-19</b> | the impacts of the COVID-19 pandemic and wondering whether they                      | Our call center agents are available to assist by |
|            | <u>Pandemic</u> (5/7/20)               | owe business and occupation (B&O) tax on the amounts received                        | phone or chat. <u>Contact us</u> .                |
|            |  | (including small-business loan forgiveness).   |   |

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

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus  | Other Information |
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|       | payment dates 30 to 60 days. If  | actions address a broad range of taxes and programs: business and   |                   |
|       | payment is extended, additional  | occupation tax, real estate excise tax assessments, leasehold excise tax,   |                   |
|       | penalties that would have normally                                     | and forest tax. Check back for updates.   |                   |
|       | accrued during the extension period                                    | What if I am unable to pay my monthly, quarterly or annual  |                   |
|       | will be waived. The Department   | return?   |                   |
|       | will delay scheduling audits of  | For businesses negatively impacted by the COVID-19 Pandemic, if an  |                   |
|       | businesses that have gross income                                      | extension has not already been granted, a one-time extension may be   |                   |
|       | of less than \$5 million in the past                                   | available upon request. We request that all businesses still <i>file</i> their  |                   |
|       | year, or are a type of business  | returns by their original due date, even if they are unable to pay.   |                   |
|       | specifically identified in the   | Businesses may request a one-time extension for paying tax returns prior  |                   |
|       | Governor's proclamation, until mid-                                    | to the due date by sending a secure email in your My DOR account or by  |                   |
|       | May. Revenue will reevaluate at  | calling Revenue's customer service team at 360-705-6705, Monday   |                   |
|       | that time. For audits in progress,                                     | through Friday 8 a.m. to 5 p.m.   |                   |
|       | Revenue staff will work with you to                                    | If you miss the deadline for requesting an extension, request a penalty   |                   |
|       | either issue the audit or provide an                                   | waiver when filing your return along with an explanation of how   |                   |
|       | extension of up to 60 days based on                                    | COVID-19 Pandemic caused the delay.   |                   |
|       | your preference. The Department  |   |                   |
|       | will waive penalties for late non-                                     | • <b>Monthly filers:</b> Monthly tax return payments are generally due  |                   |
|       | profit applications and renewals for                                   | the 25th of the following month.  |                   |
|       | exempt property through April 17,                                      | • Quarterly filers: The Quarter 1, 2020 return has been extended  |                   |
|       | 2020.)   | to June 30, 2020. The Quarter 2. 2020 return is due July 31,  |                   |
|       | (Note: The state does not impose a                                     | 2020.   |                   |
|       | (Note: The state does not impose a                                     | • Annual filers: The Annual 2019 return has been extended   |                   |
|       | personal income tax.)  | to June 15, 2020.   |                   |
|       | (Dusingson mount of one time   | Please note: Extensions only push out the due date; they don't waive the  |                   |
|       | (Businesses may request a one-time<br>extension for paying tax returns | tax owed.   |                   |
|       | prior to the due date by sending a                                     | If you already filed and scheduled your payment before the extended due   |                   |
|       | secure email in your My DOR  | date, you must cancel your payment in your online My DOR account  |                   |
|       | account or by calling Revenue's  | BEFORE the scheduled payment date. Please reschedule your   |                   |
|       | customer service team at 360-705-                                      | payment after the extension is reflected in your My DOR account.  |                   |
|       | 6705, Monday through Friday 8  | I already received an extension on a tax return, but I still can't pay  |                   |
|       | a.m. to 5 p.m. If you miss the   | my return in full by the new date. Can I get another extension?   |                   |
|       | deadline for requesting an   | While the Department is not providing multiple extensions on the same   |                   |
|       | extension, request a penalty waiver                                    | tax return, we are providing flexible payment plans <i>without</i>  |                   |
|       | when filing your return along with                                     | <i>penalties.</i> To take advantage of this service, businesses should file their tax raturn by the extended due date, without normant. The business will |                   |
|       | an explanation of how COVID-19   | tax return by the extended due date, without payment. The business will<br>receive a balance due notice from the Department and should contact the        |                   |
|       | Pandemic caused the delay.   | number on the notice to request a COVID-19 payment plan.  |                   |
|       | Monthly filers: Monthly tax return                                     | What about interest?  |                   |
|       | payments are generally due the 25th                                    | The Department will waive interest February 29, 2020 through May 31,  |                   |
|       | of the following month. <b>Quarterly</b>                               | 2020. After this date, interest will begin accruing on outstanding  |                   |
|       | filers: The Quarter 1, 2020 return                                     | balances.   |                   |
|       | has been extended to June 30, 2020.                                    | Tax returns filed and paid in full by the extended due date are consider  |                   |
|       | The Quarter 2. 2020 return is due                                      | timely, and will not incur interest.  |                   |
|       |  | unory, and will not more interest.  |                   |

| State | Guidance/Date                          | Guidance Relief Provisions for Coronavirus                                 | Other Information |
|-------|--|--|-------------------|
|       | July 31, 2020. Annual filers: The      | What if I need to, or have been, working with the Department on a          |                   |
|       | Annual 2019 return has been            | collection related issue?  |                   |
|       | extended to June 15, 2020. Please      | Revenue will delay issuing new compliance assessments until mid-July.      |                   |
|       | note: Extensions only push out the     | This delay includes tax warrants, notices of withhold and deliver, and     |                   |
|       | due date; they don't waive the tax     | revocations.   |                   |
|       | owed. While the Department is not      | What if I have a payment plan with the Department?                         |                   |
|       | providing multiple extensions on the   | Upon request, Revenue will work with taxpayers that are impacted by        |                   |
|       | same tax return, we are providing      | COVID-19 to adjust payment plan amounts or extend payment dates. If        |                   |
|       | flexible payment plans without         | your existing electronic payment plan has scheduled payments               |                   |
|       | <b>penalties</b> . Estates filing a    | automatically debited from your account and you wish to adjust the         |                   |
|       | Washington Estate Tax Return and       | payment amount or date, you must contact your Revenue Agent prior          |                   |
|       | a federal Estate Tax Return can        | to the scheduled payment date.   |                   |
|       | request an extension for the return    | What if I am scheduled for an audit or under audit right now?              |                   |
|       | and/or payment until July 15, 2020,    | • The Department will delay scheduling audits of the types of              |                   |
|       | based on Federal Notice 2020-23.       | business that were specifically identified in the Governor's               |                   |
|       | Estates filing a Washington Estate     | proclamation, to coincide with the Governor's phased approach              |                   |
|       | Tax Return only, and are negatively    | to reopening businesses.   |                   |
|       | impacted by the COVID-19 crisis,       | • For audits in progress, Revenue staff will work with you to              |                   |
|       | can request an extension for the       | either issue the audit or provide an extension based on your               |                   |
|       | return and/or payment during the       | preference.  |                   |
|       | Governor's state of emergency.         | • Revenue will resume audit efforts of business types <i>not</i>           |                   |
|       | Extension requests for payments        | specifically identified in the Governor's proclamation in                  |                   |
|       | will be reviewed on a case by case     | June. Audit team members will remain flexible in scheduling                |                   |
|       | basis. The Department will waive       | audits and continue encouraging electronic records to support              |                   |
|       | penalties for nonprofit applications   | social distancing.   |                   |
|       | and renewals for exempt                | What should I do if I have a temporary business registration?              |                   |
|       | property for the months of February    | Businesses with a temporary registration that have had their event         |                   |
|       | 2020 through May 2020.                 | cancelled should notify the Department by replying to the original email   |                   |
|       | The Department has determined that     | they received when obtaining their temporary registration certificate. If  |                   |
|       | businesses receiving assistance        | you no longer have the original email, you may send a message to           |                   |
|       | under the federal Paycheck             | communications@dor.wa.gov to cancel your temporary registration.           |                   |
|       | Protection Program (PPP) program       | What happens if I am late renewing my business license during this         |                   |
|       | or other COVID-19 assistance           | time period?   |                   |
|       | programs should not report such        | The Department will waive the BLS delinquency fee on late renewals of      |                   |
|       | assistance as gross receipts for B&O   | licenses expiring in February through April of 2020.                       |                   |
|       | purposes and should not pay B&O        | The Department does not have the authority to extend business license      |                   |
|       | tax on that assistance at the present  | expiration dates. If your license endorsements expired and you have not    |                   |
|       | time. The Department will delay        | renewed, check with the state or local regulatory agency for your          |                   |
|       | any final decision on taxability or    | endorsement to determine if continued operation is allowed.                |                   |
|       | enforcement actions until after the    | Is relief available for periods prior to the COVID-19 State of             |                   |
|       | Legislature has had an opportunity     | Emergency?   |                   |
|       | to act. In the meantime, no            | No. Penalties and interest accrued prior to February 29, 2020, will not be |                   |
|       | penalties or interest will accrue with | waived. There will be no refunds for penalties and interest paid during    |                   |
|       |  | the state of emergency.  |                   |

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|-------|--------------------------------------|--|-------------------|
|       | regard to any tax that may be due on | What if I'm late renewing my non-profit property tax exemption?  |                   |
|       | such receipts until further notice.) | The Department will waive penalties for nonprofit applications and   |                   |
|       |                                      | renewals for exempt property for the months of February 2020 through   |                   |
|       |                                      | May 2020.  |                   |
|       |                                      | What if I have questions about paying my property taxes?   |                   |
|       |                                      | Please contact your <u>local county treasurer</u> .  |                   |
|       |                                      | What about estate tax returns?   |                   |
|       |                                      | Estates filing a Washington Estate Tax Return and a federal Estate Tax   |                   |
|       |                                      | Return can request an extension for the return and/or payment until July   |                   |
|       |                                      | 15, 2020, based on Federal Notice 2020-23.   |                   |
|       |                                      | Estates filing a Washington Estate Tax Return <b>only</b> , and are negatively   |                   |
|       |                                      | impacted by the COVID-19 crisis, can request an extension for the  |                   |
|       |                                      | return and/or payment during the Governor's state of emergency.  |                   |
|       |                                      | Extension requests for payments will be reviewed on a case by case   |                   |
|       |                                      | basis.   |                   |
|       |                                      | To request an extension or get more case specific information, please  |                   |
|       |                                      | contact the Estate Tax Team at 360-534-1503, Option 2 or at  |                   |
|       |                                      | estates@dor.wa.gov.  |                   |
|       |                                      | Requesting Relief  |                   |
|       |                                      | Businesses can request the relief above by sending a secure email in your <u>My DOR account</u> or by calling Revenue's customer service team at |                   |
|       |                                      | 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.   |                   |
|       |                                      | We request that businesses still file their returns even if they are unable  |                   |
|       |                                      | to pay.  |                   |
|       |                                      | Online Filing and Call Center Assistance   |                   |
|       |                                      | All of our services are available remotely. My DOR is up and running   |                   |
|       |                                      | and available 24/7 for online filing. Our call center agents are ready to  |                   |
|       |                                      | offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to  |                   |
|       |                                      | 5 p.m.   |                   |
|       |                                      | If you recently received something from us and need assistance, please   |                   |
|       |                                      | contact us. We are here to help!" $(5/7/20)$   |                   |
|       |                                      |  |                   |
|       |                                      | Per information from the Association of Washington Business as a result  |                   |
|       |                                      | of questions regarding taxability of relief provisions for Washington tax  |                   |
|       |                                      | purposes: (5/7/20)   |                   |
|       |                                      |  |                   |
|       |                                      | "Several persons have asked the Department whether financial   |                   |
|       |                                      | assistance provided to businesses to cope with the impacts of the  |                   |
|       |                                      | COVID-19 pandemic (such as small-business loan forgiveness) is   |                   |
|       |                                      | subject to state B&O tax in Washington. The Department has been  |                   |
|       |                                      | researching this matter, which involves application of a complex area of   |                   |
|       |                                      | tax law to a variety of complicated factual situations. There are good-  |                   |
|       |                                      | faith arguments both in favor of taxation and against taxation. The  |                   |

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|       |               | situation is further complicated by the large variety of different  |                   |
|       |               | assistance programs in effect, with more being considered all the time.   |                   |
|       |               |   |                   |
|       |               | Given these factors, the Department has determined that businesses  |                   |
|       |               | receiving assistance under the federal Paycheck Protection Program  |                   |
|       |               | (PPP) program or other COVID-19 assistance programs should <u>not</u>   |                   |
|       |               | report such assistance as gross receipts for B&O purposes and should  |                   |
|       |               | <u>not</u> pay B&O tax on that assistance at the present time. The Department believes that there may be interest in clarifying the |                   |
|       |               | applicable statutes, especially after the various programs at issue have  |                   |
|       |               | been identified and analyzed more thoroughly. Therefore, the  |                   |
|       |               | Department will delay any final decision on taxability or enforcement   |                   |
|       |               | actions until after the Legislature has had an opportunity to act. In the   |                   |
|       |               | meantime, no penalties or interest will accrue with regard to any tax that  |                   |
|       |               | may be due on such receipts until further notice." (5/7/20)   |                   |
|       |               |   |                   |
|       |               | (Per email from DOR, 3/26/20) "The following steps are being taken to   |                   |
|       |               | assist Washington's taxpayers during this unprecedented time.   |                   |
|       |               | Quarter 1 2020 and Annual 2019 returns  |                   |
|       |               | • Blanket due date extensions will be granted.  |                   |
|       |               | • For Quarter 1 filers, the due date for filing is now June 30,   |                   |
|       |               | 2020.   |                   |
|       |               | • For Annual filers, the due date for filing is now June 15, 2020.  |                   |
|       |               | • This extension is automatic, thus, taxpayers do not need file a   |                   |
|       |               | request for an extension.   |                   |
|       |               | • This may extend to other returns in the future.   |                   |
|       |               | Monthly returns for February 2020 and March 2020     Townswer will need to submit a request to the Department                       |                   |
|       |               | • Taxpayer <u>will need to submit a request</u> to the Department.  |                   |
|       |               | <ul> <li>A sixty day extension will be granted.</li> <li>This may extend to other returns in the future.</li> </ul>                 |                   |
|       |               | <ul> <li>Interest and Penalties for Tax Returns</li> </ul>  |                   |
|       |               | <ul> <li>Interest and relatives for Tax Keturns</li> <li>Interest will not be accrued from February 29, 2020 (the</li> </ul>        |                   |
|       |               | beginning of the state of emergency) through April 17, 2020.  |                   |
|       |               | <ul> <li>Penalties will not be assessed on returns, if a request for an</li> </ul>  |                   |
|       |               | extension is timely filed and payment of taxes due are timely   |                   |
|       |               | paid by the extension date.   |                   |
|       |               | • The time period for waiver of interest and penalties on returns   |                   |
|       |               | may change upon a possible extension of the Governor's  |                   |
|       |               | Proclamation."  |                   |
|       |               |   |                   |
|       |               | Washington DOR COVID-19 website: (3/26/20)  |                   |
|       |               | "Updated March 26, 2020   |                   |
|       |               | Revenue is taking the following measures to provide relief to COVID-19  |                   |
|       |               | impacted businesses during the state of emergency (February 29, 2020,   |                   |

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|       |               | through the end of the state of emergency, yet to be determined). These                                      |                   |
|       |               | actions address a broad range of taxes and programs: business and  |                   |
|       |               | occupation tax, real estate excise tax assessments, leasehold excise tax,                                    |                   |
|       |               | forest tax, and tax deferrals for biotechnology and medical device   |                   |
|       |               | manufacturing. Check back for updates or date extensions.  |                   |
|       |               | What if I am unable to pay my monthly, quarterly or annual   |                   |
|       |               | <b>return?</b><br>We request that businesses still file their returns even if they are unable                |                   |
|       |               | to pay.  |                   |
|       |               | to pay.  |                   |
|       |               | • Monthly filers: Request an extension for paying tax returns (even if                                       |                   |
|       |               | the request is after the due date) by sending a secure email in  |                   |
|       |               | your My DOR account or by calling Revenue's customer service at  |                   |
|       |               | 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.   |                   |
|       |               |  |                   |
|       |               | • New! Quarterly filers: The Quarter 1, 2020 return is now due   |                   |
|       |               | June 30, 2020  |                   |
|       |               | • New! Annual filers: The Annual 2019 return is now due June 15,   |                   |
|       |               | • New: Annual mers. The Annual 2019 feturin is now due june 13, 2020   |                   |
|       |               | 2020   |                   |
|       |               | You may cancel a previously scheduled a tax payment that has not yet   |                   |
|       |               | been withdrawn by logging into your My DOR account.  |                   |
|       |               | What if I need to, or have been, working with the Department on a  |                   |
|       |               | collection related issue?  |                   |
|       |               |  |                   |
|       |               | Revenue will delay issuing new compliance assessments until mid-   |                   |
|       |               | April and reassess then. This delay includes tax warrants, notices of withhold and deliver, and revocations. |                   |
|       |               | withiold and denvel, and revocations.  |                   |
|       |               | What if I have a payment plan with the Department?   |                   |
|       |               |  |                   |
|       |               | Upon request, Revenue will work with taxpayers that are impacted   |                   |
|       |               | by COVID-19 to adjust payment plan amounts or extend payment   |                   |
|       |               | dates 30 to 60 days. If payment is extended, additional penalties that                                       |                   |
|       |               | would have normally accrued during the extension period will be  |                   |
|       |               | waived.  |                   |
|       |               | What if I am scheduled for an audit or under audit right now?  |                   |
|       |               | <ul> <li>The Department will delay scheduling audits of businesses that</li> </ul>                           |                   |
|       |               | have gross income of less than \$5 million in the past year, or are  |                   |
|       |               | a type of business <u>specifically identified in the Governor's</u>  |                   |
|       |               | proclamation, until mid-May. Revenue will reevaluate at  |                   |
|       |               | that time.   |                   |

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|       |               | • For audits in progress, Revenue staff will work with you to  |                   |
|       |               | either issue the audit or provide an extension of up to 60 days  |                   |
|       |               | based on your preference.  |                   |
|       |               | • Revenue staff will be flexible in scheduling audits of businesses and  |                   |
|       |               | encourage electronic records to support social distancing.   |                   |
|       |               | What about interest?<br>The Department expression has the sufficient to main interest  |                   |
|       |               | The Department currently has the authority to waive interest through April 17, 2020. Please check back to see if this date gets      |                   |
|       |               | extended.  |                   |
|       |               | What should I do if I have a temporary business registration?  |                   |
|       |               | Businesses with a temporary registration that have had their event   |                   |
|       |               | cancelled should notify the Department by replying to the original email   |                   |
|       |               | they received when obtaining their temporary certificate. If you no  |                   |
|       |               | longer have the original email, you may send a message to  |                   |
|       |               | <u>communications@dor.wa.gov</u> to cancel your temporary registration.  |                   |
|       |               | What happens if I am late renewing my business license during this   |                   |
|       |               | time period?<br>The Department will weive the DLS delinguancy for for lete   |                   |
|       |               | The Department will waive the BLS delinquency fee for late<br>renewals through April 17, 2020. Please check back to see if this date |                   |
|       |               | gets extended.   |                   |
|       |               | Please note that penalties and interest accrued prior to February 29,  |                   |
|       |               | 2020, will not be waived. There will be no refunds for penalties and   |                   |
|       |               | interest paid during the state of emergency.   |                   |
|       |               |  |                   |
|       |               | What if I'm late renewing my non-profit property tax exemption?  |                   |
|       |               | The Department will waive penalties for late non-profit applications   |                   |
|       |               | and renewals for exempt property through April 17, 2020. Please  |                   |
|       |               | check back to see if this date gets extended.  |                   |
|       |               | What if I have questions about paying my property taxes?   |                   |
|       |               | Please contact your <u>local county treasurer</u> .  |                   |
|       |               | rease contact your <u>local county treasurer</u> .   |                   |
|       |               | Requesting Relief  |                   |
|       |               | Businesses can request the relief above by sending a secure email in   |                   |
|       |               | their My DOR account or by calling Revenue's customer service  |                   |
|       |               | staff at 360-705-6705, Monday through Friday 8 a.m. to 5 p.m.  |                   |
|       |               | We request that businesses still file their returns even if they are unable  |                   |
|       |               | to pay.  |                   |
|       |               | <b>Temporary Office Closures</b><br>Our offices are temporarily closed to support the state's efforts to fight                       |                   |
|       |               | the spread of the novel coronavirus. All of the in-person services   |                   |
|       |               | provided at DOR offices are available online at dor.wa.gov.  |                   |
|       |               | provided at DOR offices are available office at <u>aor.wa.gov</u> .  |                   |

| Online Filing and Call Center Assistance                                   |  |
|--|--|
| All of our services are available remotely. My DOR is up and running       |  |
| and available 24/7 for online filing. Our call center agents are ready to  |  |
| offer their assistance at 360-705-6705, Monday through Friday 8 a.m. to    |  |
|  |  |
| 5 p.m.   |  |
| If you recently received something from us and need special assistance,    |  |
| please contact us. We are here to help!                                    |  |
| Resources for Washington businesses & workers impacted by                  |  |
| <u>COVID-19</u> "  |  |
|  |  |
|  |  |
| <u>City of Seattle Guidance Release:</u>                                   |  |
| "Deferral of B&O Taxes. Effective immediately, the department of           |  |
| Finance and Administrative Services (FAS) will defer business and          |  |
| occupation (B&O) tax collections for eligible business owners, allowing    |  |
| small business owners increased flexibility during a period of financial   |  |
| duress caused by the COVID-19 outbreak.                                    |  |
| Deferral of B&O Taxes  |  |
| FAS will offer deferred Business and Occupation (B&O) tax filing and       |  |
| payment options for businesses impacted by COVID-19. Eligible              |  |
| businesses include those that have annual taxable income of \$5 million    |  |
| or less and currently pay City taxes on a quarterly basis. Businesses will |  |
| have until late 2020 to pay their B&O under this plan. The City            |  |
| estimates that 20,000 businesses could be eligible for this, based on      |  |
| B&O reporting."  |  |
|  |  |
| Announcement of City of Tacoma (3/20/20)                                   |  |
|  |  |
| "COVID-19 Tax Relief for Tacoma Business                                   |  |
| We are all in this together, and we are here to help.                      |  |
|  |  |
| Deferral of Quarterly B&O Taxes  |  |
| Mayor Victoria Woodards has authorized the City of Tacoma to defer         |  |
| taxes for qualified small businesses located in Tacoma.                    |  |
|  |  |
| You are considered a small business if you pay \$10,000 or less in         |  |
| B&O taxes annually.  |  |
|  |  |
| If you are a small business, and you pay Tacoma B&O taxes on a             |  |
| quarterly basis, you will automatically be switched to a "Quarterly        |  |
| Deferred" tax status and allowed to defer payment of your quarterly        |  |
| taxes until the end of 2020.   |  |
|  |  |
| Note: Delinquent tax returns prior to these periods may not be             |  |
| considered.  |  |

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|       |               | If you qualify, your 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> quarter B&O taxes will be due:  |                   |
|       |               | On or before January 31, 2021.   |                   |
|       |               | You Will be Notified if You Qualify<br>A notice from the City of Tacoma's Tax & License Office will be<br>sent out the week of March 23, 2020 to your business notifying you<br>that your business has been <i>automatically</i> moved into a "Quarterly<br>Deferred" tax status. If this is the case, you will still receive 1 <sup>st</sup> ,<br>2 <sup>nd</sup> and 3 <sup>rd</sup> quarter tax returns with a due date of January 31, 2021.  |                   |
|       |               | If you prefer to continue filing on a quarterly basis:<br>You can keep doing so. Deferred filing is not mandatory. It is only an<br>option for small businesses who need help getting through the current<br>financial hardship they may be experiencing due to COVID-19.  |                   |
|       |               | You can simply file on <u>Filelocal-wa.gov</u> or send by mail. There is no need to contact the Tax & License Office.  |                   |
|       |               | Due Date Extension - B&O Tax<br>If you need additional time to file any of your City of Tacoma taxes<br>due to COVID-19, but don't necessarily qualify under the definition<br>of what a "small business" is, please email <u>taxinfo@cityoftacoma.org</u><br>and request a filing extension.  |                   |
|       |               | Due Date Extension - Monthly Gambling Tax<br>Monthly gambling tax returns are due on March 31, 2020 and April<br>30, 2020.   |                   |
|       |               | <ul> <li>The City can extend the due date for monthly gambling tax returns by 90 days. To request an extension, please email taxinfo@cityoftacoma.org. The request may be made after the due date. To take advantage of the extended due date:</li> <li>Mail in your tax return with your payment –OR-Email your tax return to taxinfo@cityoftacoma.org and call (253) 591-5252 to pay over the phone with your credit card</li> <li>You cannot file and pay on filelocal-wa.gov if you are taking advantage of the extended due date without being required to pay the penalty and interest.</li> </ul> |                   |
|       |               | Job Tax Credit<br>Businesses taking advantage of the job tax credit will not be required<br>to pay back the tax credit used on prior tax periods if they lose  |                   |

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|               |                                    | eligibility for the credit due to a reduction in workforce because of   |                                     |
|               |                                    | the state of emergency or a general economic recession.   |                                     |
|               |                                    |   |                                     |
|               |                                    | If you have lost eligibility for one or more job credits due to COVID-  |                                     |
|               |                                    |   |                                     |
|               |                                    | Complete a Job Credit Economic Recession/State of Emergency<br>Declaration form and send to taxinfo@cityoftacoma.org or Tax &                       |                                     |
|               |                                    | License, P.O. Box 11064, Tacoma, WA 98402.  |                                     |
|               |                                    |   |                                     |
|               |                                    | An auditor will review the information and determine the positions that   |                                     |
|               |                                    | remain eligible for the credit.   |                                     |
|               |                                    |   |                                     |
|               |                                    | If you have already paid back job credits used for prior periods but  |                                     |
|               |                                    | <b>lost eligibility due to COVID-19:</b><br>Complete a Job Credit Economic Recession/State of Emergency   |                                     |
|               |                                    | Declaration form and send to taxinfo@cityoftacoma.org or Tax &  |                                     |
|               |                                    | License, P.O. Box 11064, Tacoma, WA 98402.  |                                     |
|               |                                    | ·····, ··· · · · · · · · · · · · · · ·  |                                     |
|               |                                    | An auditor will review the information and issue a refund if appropriate.   |                                     |
|               |                                    |   |                                     |
|               |                                    | If you have lost eligibility:   |                                     |
|               |                                    | Although you are not required to pay back the credit used on prior tax periods, <b>you cannot continue to take the credit on future tax periods</b> |                                     |
|               |                                    | that were included in the five-year tax credit term.  |                                     |
|               |                                    | that were included in the rive year tax creat term.   |                                     |
|               |                                    | Questions?  |                                     |
|               |                                    | The Tax & License team is here to help. For questions or concerns,  |                                     |
|               |                                    | email taxinfo@cityoftacoma.org or call (253) 591-5252."   |                                     |
| West Virginia | WV DOR Covid-19 response           | West Virginia Income Tax Filing and Payment Deadlines Questions and   | WV DOR Coronavirus Response Webpage |
|               | webpage (4/8/20)                   | <u>Answers</u> (6/2/20)   |                                     |
|               | Administrative Notice 2020-16      | "Does the relief provided in Administrative Notice 2020-16 apply to   |                                     |
|               |                                    | the filing of estimated taxes due between April 15, 2020 and July 15,   |                                     |
|               | Executive Order 13-20 (3/26/20)    | 2020?   |                                     |
|               |                                    | Yes. <u>Administrative Notice 2020-16</u> applies to payment of any estimated   |                                     |
|               | Governor <u>Press Release</u> on   | income tax payments due between April 15, 2020 and July 15, 2020.   |                                     |
|               | extending filing and payment until | Any estimated income tax payment due between those dates are now due  |                                     |
|               | July 15 (3/25/20)                  | on July 15, 2020. Failure to pay estimated tax penalties, and associated  |                                     |
|               | (July 15 – extend filing and       | interest, will be calculated using the July 15, 2020 date for any such  |                                     |
|               | payment. Waiving interest and      | payment." (6/2/20)  |                                     |
|               | penalties on property taxes until  | Executive Order 13-20 (3/26/20)   |                                     |
|               | May 1, 2020)                       |   |                                     |
| L             | <u> </u>                           |   |                                     |

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|       | This relief also extends to estimated | "3.Declarations of estimated personal, fiduciary, and corporation net   |                   |
|       | tax payments for tax year 2020 that   | income taxes and pass-thru entity income taxes due between April 15,  |                   |
|       | are due between April 15, 2020 and    | 2020 and July 15, 2020, may now be filed on or before July 15, 2020   |                   |
|       | July 15, 2020 for individuals, trusts | without interest and additions to tax being imposed;  |                   |
|       | or estates, corporations, and pass-   | 4. Payments of estimated personal, fiduciary, and corporation net income  |                   |
|       | thru entities.                        | taxes andpass-thru entity income taxes originally due between April 15, 2020 and July 15, 2020, shall be deemed to be timely paid if paid on or |                   |
|       |                                       | before July 15, 2020, without interest and additions to tax being   |                   |
|       |                                       | imposed;"   |                   |
|       |                                       |   |                   |
|       |                                       | Administrative Notice 2020-16   |                   |
|       |                                       | "Estimated tax payments: This relief also extends to estimated tax  |                   |
|       |                                       | payments for tax year 2020 that are due between April 15, 2020 and  |                   |
|       |                                       | June 15, 2020 for individuals, trusts or estates, corporations, and pass-   |                   |
|       |                                       | thru entities. They too will be due July 15, 2020"  |                   |
|       |                                       | Coronavirus 2019 (COVID 19) Response webpage (6/2/20)   |                   |
|       |                                       |   |                   |
|       |                                       | "Extension of April 15, 2020 Due Date for Filing 2019 Annual Income   |                   |
|       |                                       | Tax Returns Due to the COVID-19 Outbreak<br>The West Virginia State Tax Department is providing special tax filing                              |                   |
|       |                                       | and payment relief to individuals and corporations whose 2019 annual  |                   |
|       |                                       | income return is due April 15, 2020. This extension is in response to the   |                   |
|       |                                       | coronavirus (COVID-19) outbreak. Information outlining the details of   |                   |
|       |                                       | the extension are contained in Administrative Notice 2020-16 and West   |                   |
|       |                                       | Virginia Tax Filing and Payment Deadlines Questions and Answers.  |                   |
|       |                                       | Executive Order 13-20   |                   |
|       |                                       | The deadline to file 2019 annual income tax returns for individuals,  |                   |
|       |                                       | trusts or estates, and corporations has been extended from April 15,  |                   |
|       |                                       | 2020, to July 15, 2020. Payment deadlines for these returns are also  |                   |
|       |                                       | extended until July 15, 2020. Failure to pay any balance of tax due by  |                   |
|       |                                       | July 15, 2020 will result in the accrual of penalties and interest  |                   |
|       |                                       | beginning July 16, 2020.  |                   |
|       |                                       | This relief also extends to estimated tax payments for tax year 2020 that   |                   |
|       |                                       | are due between April 15, 2020 and July 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities.                      |                   |
|       |                                       | This relief does not apply to employer withholding tax returns and  |                   |
|       |                                       | payments or to any other tax collected by the Tax Commissioner.   |                   |
|       |                                       | The Department will automatically provide this relief, so filers do not   |                   |
|       |                                       | need to take any additional steps to qualify for this extension of time.  |                   |
|       |                                       | Payment Plans   |                   |

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|       |               | We do have options for payment plans for those who may be struggling<br>to make their payment. For more information on this, please visit our<br><u>Payment Plans</u> page."   |                   |
|       |               | WV DOR Covid-19 response webpage (4/8/20)  |                   |
|       |               | "Pursuant to <u>Executive Order 13-20</u> , second-half 2019 ad valorem<br>property tax that would become delinquent on April 1, 2020, shall now<br>become delinquent if not paid on or before May 1, 2020.<br>Also, County sheriffs may not declare 2019 ad valorem property taxes to<br>be delinquent before May 2, 2020." |                   |
|       |               | Governor <u>Press Release</u> on extending filing and payment until July 15 (3/25/20)  |                   |
|       |               | <u>"EXTENSION OF STATE INCOME TAX FILING DEADLINE REQUESTED</u>  |                   |
|       |               | Gov. Justice also announced that he has asked West Virginia Tax<br>Commissioner Dale Steager to extend the West Virginia income tax<br>filing and payment deadline until Wednesday, July 15, 2020, to<br>correspond with the federal government's recent tax filing extension to<br>the same date.                           |                   |
|       |               | "We've been trying to fit these changes together and make it work,"<br>Gov. Justice said. "The main driver has to be, first and foremost, the<br>convenience of our people.  |                   |
|       |               | "If you're going to do one filing, we surely don't need to ask you to do two different filings."   |                   |
|       |               | PROPERTY TAX INTEREST AND PENALTIES WAIVED<br>THROUGH APRIL  |                   |
|       |               | During his address, the Governor also announced that he will be <b>waiving</b> all interest and penalties on property tax filings until Friday, May 1, 2020.   |                   |
|       |               | The West Virginia State Tax Department will be posting administrative notice of these changes on <b>their website</b> tomorrow.  |                   |
|       |               | At a press conference 3/25/20, Governor Justice announced that he had instructed State Tax Commissioner Dale Steager to extend WV's state tax filing and payment deadline to July 15 <sup>th</sup> . We expect there will be an  |                   |

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|           |   | Administrative Order posted on the state tax department's website by the   |  |
|           |   | end of $3/26/20$ with the details.   |  |
| Wisconsin | WI DOR Withholding Tax Update           | WI DOR Withholding Tax Update 2020-1 November 2020 (11/6/20)   | WI bill <u>AB 1038</u> COVID-19 Response   |
|           | <u>2020-1 November 2020</u> (11/6/20)   |  | legislation (enacted 4/15/20)  |
|           |   | "Telecommuting Employees and Employer Withholding Tax During the   |  |
|           | WI DOR Press release on                 | COVID-19 Pandemic On March 13, 2020, President Donald Trump  | Article on Conformity Bill From Law360   |
|           | extensions through June 10              | proclaimed a national emergency concerning the COVID-19 pandemic.  | (4/16/20):   |
|           | (4/20/20)                               | Around the same time, Wisconsin and many other states declared a   | Wis. Exempts 2020 Retirement Distributions   |
|           |   | public health emergency and ordered individuals to stay at home. As a  | From Penalties   |
|           | WI bill AB 1038 COVID-19                | result, many employees are telecommuting from their homes instead of   | By <u>Asha Glover</u> · April 16, 2020, 7:27 PM EDT  |
|           | Response legislation (enacted           | working at their employer's business location. For the duration of this  | Wisconsin will conform to federal tax law  |
|           | 4/15/20)                                | national emergency, the following apply for Wisconsin purposes: •  | changes made in response to the  |
|           | ,                                       | Nexus – Wisconsin will not consider an out-of-state business to have   | coronavirus pandemic including exempting   |
|           | WI DOR Press Release on April 15        | nexus in Wisconsin if its only Wisconsin activity is having an employee  | 2020 tax year retirement account distributions   |
|           | Quieter than Usual (4/15/20)            | working temporarily from the employee's home during this national  | from penalties, under a COVID-19 relief bill   |
|           |   | emergency (COVID-19). • Income Tax on Wages – Telecommuting  | recently signed by the governor.   |
|           | WI DOR Press Release on Extended        | employees continue to report their income based on the guidance in   |  |
|           | Deadlines (4/13/20)                     | Wisconsin Tax Bulletin 171 (April 2011), page 13, article titled   | Wisconsin Democratic Gov. Tony Evers signed  |
|           |   | Telecommuting and Mobile Employees. • Employer Withholding Tax –   | A.B. 1038 into law Wednesday. The measure,   |
|           | WI DOR Guidance Document                | Wisconsin's withholding tax requirements regarding wages paid to an  | which was approved by the state Assembly and   |
|           | Number: 100262 on extended filing       | employee have not changed. Although Wisconsin has not changed its  | Senate earlier the same day, conforms  |
|           | <u>deadlines</u> (4/10/20)              | methods of determining income tax on wages or employer withholding   | Wisconsin law to tax changes made by   |
|           |   | tax during this national emergency, employers and employees may be   | Congress in the Coronavirus Aid, Relief and  |
|           | WI DOR Press Release extending          | subject to different tax requirements when an employee telecommutes  | Economic Security Act (1), including exempting   |
|           | filing and payment until July 15 –      | from his or her home instead of working at the employer's business   | retirement distributions from penalties subject  |
|           | waive interest and penalties            | location. See examples below. Example 1 Facts: • Company A is located  | to a number of conditions. It also creates   |
|           | (3/21/20)                               | in Wisconsin • Individual B is a resident of Minnesota and an employee   | additional deductions for individual charitable  |
|           |   | of Company A • Prior to the national emergency, Individual B commutes  | contributions and suspends limits on certain   |
|           | (July $15 - WI$ - extending filing and  | daily to work for Company A in Wisconsin • During the national   | individual and corporate charitable deductions.  |
|           | payment until July 15 – waive           | emergency, Company A allows Individual B to work from his or her   |  |
|           | interest and penalties - applies to     | home in Minnesota Wages paid to Individual B prior to the national   | The COVID relief bill also conforms state law  |
|           | individuals, trusts, estates,           | emergency are subject to Wisconsin income tax because he or she is   | to a few other CARES Act's provisions,   |
|           | partnerships, associations,             | physically present in Wisconsin while performing services, and   | including the treatment of paycheck protection   |
|           | companies or corporations. This         | Company A is required to withhold Wisconsin income tax from these  | loans to businesses and employees under the  |
|           | relief is solely for income tax         | wages. Wages paid to Individual B during the national emergency are  | <u>U.S. Small Business Administration</u> 's loan  |
|           | payments, estimated income tax          | not subject to Wisconsin income tax because he or she is not physically present in Wisconsin while performing services, and Company A is not | guarantee program from Feb. 15 through June  |
|           | payments and returns due April 15,      |  | 30, according to the text. A portion of those  |
|           | 2020. No interest or penalty for the    | required to withhold Wisconsin income tax from these wages.<br>WITHHOLDING TAX UPDATE November 2020 3 Example 2 Facts: •                     | loans could be forgiven on a tax-free basis if<br>certain conditions are met. Other provisions |
|           | period of April 15, 2020 to July 15,    | Company D is located in Minnesota • Individual E is a resident of  | include providing an income exclusion for  |
|           | 2020. Unpaid income and franchise       | Wisconsin and an employee of Company D • Prior to the national   | certain student loan principal and interest  |
|           | taxes and pass-through withholding      | emergency, Individual E commutes daily to work for Company D in  | payments made by employers on behalf of  |
|           | taxes due on or after April 1, 2020     |  |  |
|           | and before July 15, 2020, will not      | Minnesota • During the national emergency, Company D allows<br>Individual E to work from his or her home in Wisconsin. Company D             | employees made from March 28 through Dec. 31.  |
|           | accrue interest or penalties until July | mervicual E to work from his of her nome in wisconsin. Company D   | 51.  |

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|       | 16, 2020. Any estimated payment  | has no other activities in Wisconsin during the national emergency.  |   |
|       | that is due on or after April 1, 2020                                      | Wages paid to Individual E prior to the national emergency are subject   | The law also allows localities to waive interest  |
|       | and before July 15, 2020 is extended                                       | to Wisconsin income tax because he or she is a resident of Wisconsin.  | and penalties for property tax installment        |
|       | to July 15, 2020. Federal extensions                                       | However, Company D is not required to withhold Wisconsin income tax  | payments due and payable after April 1 through    |
|       | provided in the IRS notices may be   | from these wages because of the special withholding arrangement  | Oct. 1. County boards need to adopt a             |
|       | used for Wisconsin income and  | between Wisconsin and Minnesota. More information about this   | resolution authorizing waivers and establish a    |
|       | franchise tax and pass-through   | arrangement is located on the department's web site here:  | general or case-by-case find of hardship,         |
|       | withholding tax purposes. For  | https://www.revenue.wi.gov/Pages/TaxPro/2010/news-2010-  | according to the law's text. Evers, in his        |
|       | returns that are due on or after April                                     | 100120.aspx. Wages paid to Individual E during the national emergency  | package, had proposed letting municipalities      |
|       | 1, 2020, and before July 15, 2020,   | are subject to Wisconsin income tax because he or she is a resident of   | allow taxpayers three or more installments to     |
|       | regardless if it is the original or  | Wisconsin. However, because Company D is not considered to have  | pay their 2020 property taxes.                    |
|       | extended due date, the due date is   | nexus in Wisconsin during the national emergency (COVID-19), it is not   |   |
|       | extended to July 15, 2020. The   | required to withhold Wisconsin income tax from Individual E's wages.   | The Department of Revenue's secretary is          |
|       | deadline to file a 2015 homestead  | Company D may withhold Wisconsin income taxes from Individual E's  | allowed to waive interest and penalties for       |
|       | credit claim is April 15, 2020 and   | wages." (11/6/20)  | general fund and transportation fund taxes that   |
|       | the deadline to file a 2019  |  | accrue during the health emergency if the due     |
|       | homestead credit claim is April 15,  | WI DOR Press release on extensions through June 10 (4/20/20)   | date falls within that period and the person's    |
|       | 2024. Contributions to a Wisconsin   |  | failure to pay on time is determined to be a      |
|       | college savings account must be  | "Taxpayers May Request Extensions and Waivers During COVID-19  | result of the pandemic, according to the law.     |
|       | made by April 15, 2020 to qualify  | Public Health Emergency  |   |
|       | for the 2019 Wisconsin income tax  |  | Municipalities are allowed to publish a notice    |
|       | return subtraction. Contributions to                                       | Last week, Governor Evers signed legislation allowing the Secretary of   | that the boards of review for property tax        |
|       | an IRA for 2019 must be made by  | the Wisconsin Department of Revenue to waive, on a case-by-case basis,   | assessment can adjourn regardless of whether      |
|       | the due date for filing your income  | any penalty or interest that accrues during the period covered by the  | the 2020 assessment roll is complete, according   |
|       | tax return. Since this date has been                                       | public health emergency declared on March 12, 2020 if it is determined   | to bill text.                                     |
|       | postponed to July 15, 2020, the date                                       | that failure to pay penalty or interest is due to impacts brought on by the  |   |
|       | for making contributions to an IRA   | COVID-19 pandemic.   | Under current law, municipal boards of review     |
|       | is also postponed to July 15, 2020.  | "I know the Governor felt it was important to give financial relief to   | are required to hear objections to local property |
|       | contributions to an HSA or Archer  | Wisconsin businesses who are hurting at this time. We at the Department  | tax assessments in the 45-day period beginning    |
|       | MSA for 2019 must be made by the   | of Revenue are pleased to make available what, essentially, amounts to a   | in April, but no sooner than the seven days after |
|       | due date for filing your income tax  | no interest loan for eligible businesses," said Secretary Peter Bara.  | the property tax assessment roll is open for      |
|       | return. Since this date has been   |  | public review.                                    |
|       | postponed to July 15, 2020, the date<br>for making contributions to an HSA | Additionally, extensions may be granted to any person whose ability to   | The law also removes a restriction on filing      |
|       | or Archer MSA is also postponed to   | file and pay is affected by the COVID-19 pandemic and is requesting  | claims unless a taxpayer has paid their property  |
|       | July 15, 2020. You may request a   | relief for the following taxes and periods.  | taxes on time. Under the new law, the             |
|       | one-month extension to file - a  | Returns and payments for the following taxes that are due from March   | restriction does not apply to taxes due and       |
|       | withholding deposit report, a sales  | 12 through May 11 may be extended to May 11: • Employer withholding  | payable in 2020 if paid by Oct. 1 or by any       |
|       | and use tax return, and an excise tax                                      | tax • State and county sales and use taxes • Excise taxes (alcohol,  | installment date on which the taxes are due after |
|       | returns (motor fuel, alcohol, and  | cigarette, tobacco and vapor products, motor fuel)   | Oct. 1.   |
|       | tobacco). There isn't an extension   | Returns and payments for the following taxes that are due from March   | 000. 1.   |
|       | of time to pay to the department -   | 12 through June 10 may be extended to June 10: • Local Exposition<br>District Sales Taxes (Lodging, Rental Car, and Food and Beverage) • | Representatives for Evers, Vos and Roth did not   |
|       | withholding deposit reports, sales   | Premier Resort Area Sales Taxes • Limousine Fee • Rental Vehicle Fees  | not immediately respond to requests for           |
|       | and use taxes, and excise tax returns                                      | Trenner Resolt Area Sales Taxes • Liniousine Fee • Rentar venicle Fees   | comment Thursday." (4/16/20)                      |
|       | and use taxes, and excise tax returns                                      |  | (1/10/20)   |

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|       | (motor fuel, alcohol, and tobacco).                                     | • Dry Cleaning License and Products Fee • Police and Fire Protection  |  |
|       | Interest will be imposed during the                                     | Fee   | WI DOR website and WI DOR COVID-19               |
|       | one-month extension period at a rate                                    |   | website: (3/20/20)                               |
|       | of one percent. The economic  | Interest begins to accrue after the May 11 or June 10 extension date,   | "COVID-19 Information and Announcements          |
|       | impact payment from the federal   | depending on the tax type indicated above.  | • DOR encourages the use of online               |
|       | CARES Act (P.L. 116-136) is not   | Anyone previously granted an extension to file a return, must request an  | services whenever possible                       |
|       | taxable for federal or Wisconsin  | extension to file and pay, and to have interest and penalties waived at   | All TCE and most VITA sites are                  |
|       | <u>income tax purposes</u> . <u>Nexus –</u>                             | https://TAP.revenue.wi.gov/COVID/   | closed   |
|       | Wisconsin will not consider an out-                                     | Most income and franchise tax returns are provided relief until July 15,  |  |
|       | of-state business to have nexus in                                      | 2020.   | • The IRS has launched a web page                |
|       | Wisconsin if its only Wisconsin   | https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtended   | focused on steps to help taxpayers,              |
|       | activity is having an employee  | COVID.pdf   | businesses and others affected by the            |
|       | working temporarily from the  | The Wisconsin Department of Revenue notes that most services are  | coronavirus                                      |
|       | employee's home during this   | found online at www.revenue.wi.gov"   | https://www.irs.gov/coronavirus"                 |
|       | national emergency (COVID-19). •  |   |  |
|       | Income Tax on Wages –   | WI DOR Press Release on April 15 Quieter than Usual (4/15/20)   | "Serving Wisconsin taxpayers is our priority,    |
|       | Telecommuting employees continue  |   | but when health issues arise, we must adjust our |
|       | to report their income based on the                                     | "April 15 is Quieter This Year with Tax Filing Deadline Moved to July   | services to best protect the safety and well     |
|       | guidance in Wisconsin Tax Bulletin                                      | 15  | being of everyone involved. Please check here    |
|       | <u>171 (April 2011), page 13, article</u>                               | Under normal circumstances today would be a very busy day at the  | for the most up-to-date information on COVID-    |
|       | titled Telecommuting and Mobile   | Wisconsin Department of Revenue as last-minute filers would be  | 19 in Wisconsin. Please check here for COVID-    |
|       | Employees. • Employer   | scrambling to meet the April 15th deadline, but this year is different –  | 19 announcements specific to the Department      |
|       | Withholding Tax – Wisconsin's   | very different. It is a little quieter at the Department of Revenue today   | of Revenue."                                     |
|       | withholding tax requirements  | because last month both federal and Wisconsin income tax payment and  |  |
|       | regarding wages paid to an  | return due dates were automatically extended to July 15, 2020.  |  |
|       | employee have not changed.  | Wisconsin law automatically extends time and waives interest and  |  |
|       | Although Wisconsin has not  | penalties for taxpayers due to a presidentially declared disaster.  |  |
|       | changed its methods of determining                                      |   |  |
|       | income tax on wages or employer<br>withholding tax during this national | • Tax filers do not have to file any extension forms to be eligible for this  |  |
|       |   | new due date. • There is no limit on the amount of payment to be  |  |
|       | emergency, employers and<br>employees may be subject to                 | postponed, and there are no income exclusions. • This applies to individuals tructs actes partnerships associations companies or                |  |
|       | different tax requirements when an                                      | individuals, trusts, estates, partnerships, associations, companies or corporations. • This relief is solely for income tax payments, estimated |  |
|       | employee telecommutes from his or                                       | income tax payments and returns due April 15, 2020. • There will be no  |  |
|       | her home instead of working at the                                      | interest or penalty for the period of April 15, 2020 to July 15, 2020.  |  |
|       | employer's business location.)  | Interest, penalties, and underpayment interest for failure to make  |  |
|       | employer s business location.)  | quarterly estimated tax payments with respect to such postponed federal   |  |
|       |   |   |  |
|       |   | income tax filings and payments will begin to accrue on July 16, 2020.  |  |
|       |   | "Roughly, two thirds of taxpayers have already filed their tax returns,   |  |
|       |   | and most have received refunds, averaging over \$720," noted  |  |
|       |   | Department of Revenue Secretary Peter Barca. "Even though the   |  |
|       |   | deadline has been extended, we encourage taxpayers to not wait until  |  |
|       |   | July. Even if you owe, you can file now and pay by July 15. The   |  |
|       |   | sury. Even in you owe, you can me now and pay by Jury 15. The   |  |

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|       |               | advantage of filing sooner is that you reduce the risk of someone else   |                   |
|       |               | fraudulently filing with your information."  |                   |
|       |               | The Wisconsin Department of Revenue notes that most services are   |                   |
|       |               | found online at www.revenue.wi.gov   |                   |
|       |               | Customer service phone numbers:  |                   |
|       |               | • Individuals: (608) 266-2486 • Businesses: (608) 266-2776 For the most  |                   |
|       |               | up-to-date information on COVID-19 in the Wisconsin  |                   |
|       |               | www.wisconsin.gov/covid19." (4/15/20)  |                   |
|       |               | WI DOR Press Release on Extended Deadlines (4/13/20)   |                   |
|       |               | "Department of Revenue Moves Deadlines More existing deadlines   |                   |
|       |               | between April 1 and July 15, have been moved to July 15  |                   |
|       |               | The Wisconsin Department of Revenue announced that more filing and payment deadline dates will conform with recently released IRS Notice |                   |
|       |               | 2020-23, which makes it easier for taxpayers to comply. This notice  |                   |
|       |               | automatically moves deadlines for filings and payments due between   |                   |
|       |               | April 1, 2020 and July 15,2020 to July 15, 2020. The Wisconsin   |                   |
|       |               | Department of Revenue has updated information to reflect this most   |                   |
|       |               | recent deadline change. Find it at:  |                   |
|       |               | https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtended  |                   |
|       |               | <u>COVID.pdf</u>   |                   |
|       |               | "As we wait for the Wisconsin Legislature to act, it is helpful in the   |                   |
|       |               | meantime to see the IRS and the Wisconsin Department of Revenue shift  |                   |
|       |               | these additional deadlines to ease some of the burden individual and   |                   |
|       |               | business taxpayers are feeling right now," stated Governor Tony Evers.   |                   |
|       |               | Summary of the new guidance:   |                   |
|       |               | • Extensions for Filing Returns o Income/franchise and pass-through  |                   |
|       |               | withholding returns due on or after April 1, 2020, and before July 15,   |                   |
|       |               | 2020 are extended to July 15, 2020 • Extensions for Return Payments o  |                   |
|       |               | Income/franchise and pass-through withholding tax due on or after April  |                   |
|       |               | 1, 2020, and before July 15, 2020, will not accrue interest or penalties   |                   |
|       |               | until July 16, 2020 • Waiver of Underpayment Interest (UPI) on   |                   |
|       |               | Estimated Payments o UPI will not apply to income/franchise and pass-  |                   |
|       |               | through withholding returns with a tax year ending on December 31,   |                   |
|       |               | 2019, or returns that are due on or after April 1, 2020 and before July 15,  |                   |
|       |               | 2020 • Extensions for Estimated Payments of Income/Franchise and   |                   |
|       |               | Pass-Through Withholding Tax o Estimated payments due on or after  |                   |
|       |               | April 1, 2020, and before July 15, 2020 are extended to July 15,2020.  |                   |
|       |               | Note: 1st quarter estimated payments are generally due April 15, 2020,   |                   |
| L     |               | and 2nd quarter estimated payments are generally due June 15, 2020. •  |                   |

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|       |               | Federal economic impact payments (stimulus payments) o Federal              |                   |
|       |               | economic impact payments are not taxable for federal or Wisconsin           |                   |
|       |               | income tax purposes. The IRS will not use the payment to pay federal or     |                   |
|       |               | state tax debts but will use it to pay past due child support payments that |                   |
|       |               | the states have reported to the IRS (Treasury Offset Program Bulletin       |                   |
|       |               | 2020-8).  |                   |
| ł     |               | "It is a very good thing that the IRS has now provided certainty on this    |                   |
|       |               | issue of estimated quarterly payments," said Department of Revenue          |                   |
|       |               | Secretary Peter Barca. "In this time of crisis, we at the Wisconsin         |                   |
| l     |               | Department of Revenue will continue to do whatever we can to assist         |                   |
|       |               | individuals and small businesses."  |                   |
|       |               | The Wisconsin Department of Revenue notes that most services are            |                   |
| ł     |               | found online at www.revenue.wi.gov  |                   |
| ł     |               | Customer service phone numbers:   |                   |
|       |               | • Individuals: (608) 266-2486 • Businesses: (608) 266-2776 For the most     |                   |
|       |               | up-to-date information on COVID-19 in the Wisconsin                         |                   |
|       |               | www.wisconsin.gov/covid19." (4/13/20)                                       |                   |
|       |               | WI DOR Guidance Document Number: 100262 on extended filing                  |                   |
|       |               | deadlines (4/10/20)   |                   |
|       |               |   |                   |
|       |               | "Wisconsin Tax Return Due Dates and Payments This is a proposed             |                   |
| 1     |               | guidance document. The document has been submitted to the Legislative       |                   |
| l     |               | Reference Bureau for publication in the Administrative Register for         |                   |
|       |               | public comment as provided by sec. 227.112(1), Wis. Stats.                  |                   |
|       |               | This guidance document provides information about the effect of             |                   |
|       |               | Internal Revenue Service (IRS) Notice 2020-18 and 2020-23 issued as a       |                   |
|       |               | result of the COVID-19 pandemic. See the IRS common questions for           |                   |
|       |               | more information.   |                   |
|       |               | 1. Is Wisconsin following the extended due dates for filing tax returns     |                   |
|       |               | as provided in the IRS notices?   |                   |
| 1     |               | Yes, federal extensions provided in the IRS notices may be used for         |                   |
|       |               | Wisconsin income and franchise tax and pass-through withholding tax         |                   |
|       |               | purposes. For returns that are due on or after April 1, 2020, and before    |                   |
|       |               | July 15, 2020, regardless if it is the original or extended due date, the   |                   |
| l     |               | due date is extended to July 15, 2020. See the chart below for tax return   |                   |
|       |               | due dates.  |                   |
|       |               | 2. Is Wisconsin postponing interest and penalties as a result of the        |                   |
|       |               | extended due dates?   |                   |
|       |               | Yes, unpaid income and franchise taxes and pass-through withholding         |                   |
|       |               | taxes due on or after April 1, 2020 and before July 15, 2020, will not      |                   |
|       |               | accrue interest or penalties until July 16, 2020 (see the chart below for   |                   |
|       |               | tax return due dates). See questions 4 and 5 below regarding                |                   |
|       |               | underpayment interest (UPI) on estimated taxes.                             |                   |

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|       |               | 3. Is additional time allowed to file a homestead credit claim?                      |                   |
|       |               | No, the deadline to file a 2015 homestead credit claim is April 15, 2020             |                   |
|       |               | and the deadline to file a 2019 homestead credit claim is April 15, 2024.            |                   |
|       |               | 4. How do the federal extended due dates affect underpayment interest                |                   |
|       |               | (UPI) on estimated taxes?  |                   |
|       |               | 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:               |                   |
|       |               | • 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).                |                   |
|       |               | 5. Is Wisconsin extending estimated income/franchise and pass-through                |                   |
|       |               | withholding tax payments due on and after April 1, 2020 and before July              |                   |
|       |               | 15, 2020?  |                   |
|       |               | Yes, any estimated payment that is due on or after April 1, 2020 and                 |                   |
|       |               | before July 15, 2020 is extended to July 15, 2020.                                   |                   |
|       |               | 6. If I scheduled an income/franchise tax or pass-through withholding                |                   |
|       |               | tax payment for April 15, 2020, can I move the scheduled payment to                  |                   |
|       |               | July 15, 2020?   |                   |
|       |               | You may call the department at 608-266-2772 to cancel your scheduled                 |                   |
|       |               | payment. The department cannot reschedule payments, but you can do                   |                   |
|       |               | so online at https://tap.revenue.wi.gov/pay/.  |                   |
|       |               | 7. Does an extension apply for contributions to a Wisconsin college savings account? |                   |
|       |               | No, contributions to a Wisconsin college savings account must be made                |                   |
|       |               | by April 15, 2020 to qualify for the 2019 Wisconsin income tax return                |                   |
|       |               | subtraction.   |                   |
|       |               | 8. Does an extension apply for contributions to an Individual Retirement             |                   |
|       |               | Account (IRA)?   |                   |
|       |               | Yes, contributions to an IRA for 2019 must be made by the due date for               |                   |
|       |               | filing your income tax return. Since this date has been postponed to July            |                   |
|       |               | 15, 2020, the date for making contributions to an IRA is also postponed              |                   |
|       |               | to July 15, 2020.  |                   |
|       |               | 9. Does an extension apply for contributions to a health savings account             |                   |
|       |               | (HSA) or Archer medical savings account (MSA)?                                       |                   |
|       |               | Yes, contributions to an HSA or Archer MSA for 2019 must be made by                  |                   |
|       |               | the due date for filing your income tax return. Since this date has been             |                   |
|       |               | postponed to July 15, 2020, the date for making contributions to an HSA              |                   |
|       |               | or Archer MSA is also postponed to July 15, 2020.                                    |                   |
|       |               | 10. Is there an extension to file and pay withholding deposit reports                |                   |
|       |               | (WT-6)?  |                   |

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|       |               | You may request a one-month extension to file a withholding deposit   |                   |
|       |               | report. Request an extension before the unextended due date of the  |                   |
|       |               | report through My Tax Account or by emailing  |                   |
|       |               | DORRegistration@wisconsin.gov. The email request must include the   |                   |
|       |               | taxpayer's name, address, identification number, and the reporting  |                   |
|       |               | period for which the extension is requested.  |                   |
|       |               | There isn't an extension of time to pay withholding deposit reports to  |                   |
|       |               | the department. Interest will be imposed during the one-month extension   |                   |
|       |               | period at a rate of one percent.  |                   |
|       |               | 11. Is there an extension to file and pay sales and use tax returns?  |                   |
|       |               | You may request a one-month extension to file a sales and use tax   |                   |
|       |               | return. Request an extension before the unextended due date of the  |                   |
|       |               | return through My Tax Account or by emailing  |                   |
|       |               | DORRegistration@wisconsin.gov. The email request must include the   |                   |
|       |               | taxpayer's name, address, identification number, and the reporting  |                   |
|       |               | period for which the extension is requested.  |                   |
|       |               | There isn't an extension of time to pay sales and use taxes to the  |                   |
|       |               | department. Interest will be imposed during the one-month extension   |                   |
|       |               | period at a rate of one percent.  |                   |
|       |               | 12. Is there an extension to file and pay excise tax returns (motor fuel,   |                   |
|       |               | alcohol, and tobacco)?  |                   |
|       |               | You may request a one-month extension to file an excise tax return.   |                   |
|       |               | Request an extension before the unextended due date of the return   |                   |
|       |               | through My Tax Account or by emailing   |                   |
|       |               | DORExciseTaxpayerAssistance@wisconsin.gov. The email request  |                   |
|       |               | must include the taxpayer's name, address, identification number, and   |                   |
|       |               | the reporting period for which the extension is requested.  |                   |
|       |               | There isn't an extension of time to pay excise taxes to the department.   |                   |
|       |               | Interest will be imposed during the one-month extension period at a rate  |                   |
|       |               | of one percent.   |                   |
|       |               | 13. Is the federal economic impact payment or stimulus payment  |                   |
|       |               | taxable?<br>The payment from the federal CAPES Act (DL 116 126) is not taxable                                    |                   |
|       |               | The payment from the federal CARES Act (P.L. 116-136) is not taxable for federal or Wisconsin income tax purposes |                   |
|       |               | for federal or Wisconsin income tax purposes.   |                   |
|       |               | 14. Will the IRS intercept my federal economic impact payment to pay my federal or state debts?                   |                   |
|       |               | The IRS will not use your federal economic impact payment to pay  |                   |
|       |               | federal or state tax debts but will use it to pay past due child support  |                   |
|       |               | payments that the states have reported to the IRS (Treasury Offset  |                   |
|       |               | Program Bulletin 2020-8).   |                   |
|       |               | 15. How can I check the status of my Wisconsin refund?  |                   |
|       |               | Check the status of your refund at  |                   |
|       |               | https://www.revenue.wi.gov/Pages/Apps/TaxReturnStatus.aspx.   |                   |
|       |               |   |                   |
|       |               |   |                   |

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|       |               | Updated Due Dates for 2019 Wisconsin Tax Returns The following   |                   |
|       |               | chart provides updated 2019 calendar-year Wisconsin tax return due   |                   |
|       |               | dates as a result of IRS Notices:  |                   |
|       |               | Form Due Date Extended Due Date Form 1: Individual Income Tax  |                   |
|       |               | Return July 15, 2020 October 15, 2020* Form 1NPR: Nonresident and  |                   |
|       |               | Part-Year Resident Individual Income Tax Return July 15, 2020 October  |                   |
|       |               | 15, 2020* Schedule H/H-EZ: Homestead Credit Claim April 15, 2024   |                   |
|       |               | N/A Form 2: Fiduciary Income Tax Return for Estates and Trusts July  |                   |
|       |               | 15, 2020 September 30, 2020* Form 3: Partnership Return March 16,  |                   |
|       |               | 2020 September 15, 2020 Form 1CNP: Composite Individual Income   |                   |
|       |               | Tax Return for Nonresident Partners July 15, 2020 October 15, 2020*  |                   |
|       |               | Form 4/6: Non-Combined/Combined Corporation Franchise or Income  |                   |
|       |               | Tax Return July 15, 2020 February 15, 2021** Form 4T: Exempt   |                   |
|       |               | Corporation Franchise or Income Tax Return July 15, 2020 February 15,  |                   |
|       |               | 2021** Form 4T: Exempt Employee's Trust, IRA, MSA Fiduciary  |                   |
|       |               | Income Tax Return for Estates and Trusts July 15, 2020 October 15,   |                   |
|       |               | 2020* Form 4T: Exempt Non-Employee's Trust, IRA, MSA Fiduciary   |                   |
|       |               | Income Tax Return for Estates and Trusts July 15, 2020 December 15,  |                   |
|       |               | 2020* Form 5S: Tax-Option (S) Corporation Franchise or Income Tax  |                   |
|       |               | Return March 16, 2020 October 15, 2020** Form 1CNS: Composite  |                   |
|       |               | Wisconsin Individual Income Tax Return for Nonresident Tax-Option  |                   |
|       |               | (S) Corporation Shareholders July 15, 2020 October 15, 2020* Form  |                   |
|       |               | PW-1: Partnerships – Nonresident Income or Franchise Tax Withholding   |                   |
|       |               | on Pass-Through Entity Income March 16, 2020 October 15, 2020**  |                   |
|       |               | Form PW-1: Tax-Option (S) Corporation – Nonresident Income or  |                   |
|       |               | Franchise Tax Withholding on Pass-Through Entity Income March 16,  |                   |
|       |               | 2020 October 15, 2020** Form PW-1: Estates and Trusts – Nonresident  |                   |
|       |               | Income or Franchise Tax Withholding on Pass-Through Entity Income  |                   |
|       |               | July 15, 2020 February 15, 2021**  |                   |
|       |               | * Pursuant to sec. 71.03(7), Wis. Stats., extension of time to file returns  |                   |
|       |               | of natural persons and fiduciaries is subject to the time granted by the   |                   |
|       |               | Internal Revenue Service (IRS). The extended due dates provided are  |                   |
|       |               | based on the IRS extended due dates as of April 9, 2020. ** Pursuant to<br>space $71.24(7)(c)$ and $71.775(4)(bm)1$ . Wise State, comparations and |                   |
|       |               | secs. 71.24(7)(a) and 71.775(4)(bm)1., Wis. Stats., corporations and   |                   |
|       |               | pass-through withholding tax returns are granted an automatic seven-<br>month extension.   |                   |
|       |               | pplicable Laws and Rules   |                   |
|       |               | This document provides statements or interpretations of the following  |                   |
|       |               | laws and regulations in effect as of April 10, 2020: Chapters 71, 77, 78,  |                   |
|       |               | and 139, Wis. Stats., and secs. Tax 4.001, 7.001, 8.001, and 9.001, Wis.   |                   |
|       |               | Adm. Code.   |                   |
|       |               | Laws enacted and in effect after April 10, 2020, new administrative  |                   |
|       |               | rules, and court decisions may change the interpretations in this  |                   |
|       |               | document. Guidance issued prior to April 10, 2020, that is contrary to   |                   |
|       | <u> </u>      | document. Outdance issued prior to April 10, 2020, that is collitary to  |                   |

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|       |               | the information in this document is superseded by this document,             |                   |
|       |               | pursuant to sec. 73.16(2)(a), Wis. Stats.                                    |                   |
|       |               | FOR QUESTIONS OR COMMENTS CONTACT: WISCONSIN                                 |                   |
|       |               | DEPARTMENT OF REVENUE Customer Service Bureau PO Box                         |                   |
|       |               | 8949 MS 5-77 Madison, WI 53708-8949 Phone: (608) 266-2772 Fax:               |                   |
|       |               | (608) 267-1030 Email: DORIncome@wisconsin.gov                                |                   |
|       |               |  |                   |
|       |               | Guidance Document Number: 100262 Last updated April 10, 2020"                |                   |
|       |               | (4/10/20)  |                   |
|       |               | WI DOD Press Palaces automing filing and normant until July 15               |                   |
|       |               | WI DOR <u>Press Release</u> extending filing and payment until July 15       |                   |
|       |               | (3/21/20)  |                   |
| 1     |               | Like the IRS, Wisconsin Extends Tax Filing Deadline to July 15               |                   |
| 1     |               | Line the fact, which is in Latences fas fining Deaunite to sully 15          |                   |
|       |               | Both federal and Wisconsin income tax payment and return due                 |                   |
|       |               | dates are automatically extended to July 15, 2020. Wisconsin law             |                   |
|       |               | will automatically extend time and waive interest and penalties for          |                   |
|       |               | taxpayers due to a presidentially declared disaster.                         |                   |
|       |               |  |                   |
|       |               | Governor Tony Evers said, "this is just one more thing we can do for         |                   |
| l     |               | Wisconsinites during this challenging time. Our main goal is to assist       |                   |
|       |               | our citizens in any way that we can."  |                   |
|       |               |  |                   |
|       |               | • Tax filers do not have to file any extension forms to be eligible for this |                   |
|       |               | new due date.  |                   |
|       |               |  |                   |
|       |               | • There is no limit on the amount of payment to be postponed, and there      |                   |
|       |               | are no income exclusions.  |                   |
|       |               | • This applies to individuals, trusts, estates, partnerships,                |                   |
|       |               | associations, companies or corporations.                                     |                   |
| 1     |               | associations, companies of corporations.                                     |                   |
|       |               | • This relief is solely for income tax payments, estimated income tax        |                   |
|       |               | payments and returns due April 15, 2020.                                     |                   |
|       |               |  |                   |
|       |               | • There will be no interest or penalty for the period of April 15, 2020      |                   |
|       |               | to July 15, 2020.  |                   |
| 1     |               |  |                   |
|       |               | • 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.  |                   |
|       |               |  |                   |

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|             |   | "This is a time of great uncertainty for everyone. People are concerned<br>and worried, and one thing they should not have to worry about right<br>now is an April 15 tax deadline," said Department of Revenue Secretary<br>Peter Barca.   |   |
|             |   | "Roughly, half of all taxpayers in Wisconsin have already filed their tax<br>returns, and most have received refunds, on average over \$700," noted<br>Department of Revenue Secretary Peter Barca. "We are still processing<br>returns and issuing refunds and other credits that Wisconsinites rely on<br>such as the Homestead Credit and Earned Income Tax Credit." |   |
|             |   | The Wisconsin Department of Revenue notes that most services are<br>found online at www.revenue.wi.gov<br>Customer service phone numbers:<br>• Individuals: (608) 266-2486 • Businesses: (608) 266-2776 For the most<br>up-to-date information on COVID-19 in the Wisconsin<br>www.wisconsin.gov/covid19 ."   |   |
| Wyoming     | (Note: The state does not impose a personal income tax.)  |   |   |
| Puerto Rico | Administrative Determination No.         20-09       (English) ("DA 20-09")         (3/24/20)         Administrative Determination No.         20-10 (English) ("DA 20-10") | Administrative Determination No. 20-09 (Spanish) (English) (3/24/20)<br>Administrative Determination No. 20-10 (Spanish) (English) (3/24/20)<br>Administrative Determination No. 20-09 (English) ("DA 20-09")<br>(3/24/20)<br>Affair  | Executive Order of the Governor (3/15/20) -<br>(No. OE-2020-023) requiring businesses to<br>close until March 30. Certain businesses (in<br>general, those associated with food and fuel<br>distribution, health-related services, equipment<br>and supplies, and financial institutions) are |
|             | (3/24/20)<br><u>Press Release - Department of the</u><br><u>Treasury extends the period for the</u><br><u>filing of Informative Declarations</u>                            | Deadlines for filing of returns and payment of contributions<br>administered by the Department of the Treasury as a consequence of<br>Executive Order 2020-023<br><b>Attention</b><br>To All Taxpayers  | exempted from this order. The order applies to<br>most governmental agencies. (3/15/20)<br>The secretary recalled that <b>all Department</b>  |
|             | <u>corresponding to the year 2019</u><br>(3/16/20) <u>see more</u><br><u>Press Release - Department of the</u><br>Treasury extends the date for filing                      | Administrative Determination DA 20-09 03/24/2020 Internal Revenue<br><b>I. Statement of Reasons</b><br>On March 12, 2020, the Governor of Puerto Rico ("Governor") issued<br>Executive Order No. OE-2020-020 ("OE 2020-020"), in which she<br>declared Puerto Rico in a state of emergency before the imminent  | offices will remain closed until March 30 and<br>urged taxpayers to carry out their transactions<br>online through the portal<br>www.suri.hacienda.pr.gov.<br>New online services include requesting debt   |
|             | the Income Tax Return for the year<br><u>2019 by one month</u><br>(3/15/2020) <u>see more</u>   | Coronavirus (Covid-19) impact on our island. Said Executive Order<br>requires all agencies of the government of Puerto Rico to implement all<br>those measures necessary to prevent and control the spread of this virus<br>and protect the well-being of all residents of Puerto Rico, and directs the   | certifications and filing of returns, return status<br>of returns, request for approval of payment<br>plans automatically, making multiple payments<br>(eg, estimated, deferred, extension, among   |
|             | (April 15 – passthroughs – extend<br>filing and payment and estimated<br>tax originally due March 15.)  | agencies to attend to this emergency with the promptness and efficiency<br>it deserves.<br>Pursuant to the provisions of OE 2020-020, the Department of the<br>Treasury ("Department") issued Administrative Determination No. 20-<br>03 ("DA 20-03"), which establishes that all Income Tax Return   | others), request for an extension to file the<br>income tax return, sending evidence of returns<br>(if applicable) and filing and amending returns.<br>• <u>Publications</u><br>• <u>Tax Return, Forms and Schedules</u>  |

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|       | (May 15 – information returns – no     | ("Return") whose original expiration date or expiration date of a Request     | • <u>Tax Calendar</u>  |
|       | penalty for Informative Declarations   | for Extension ("Extension") duly filed outside Monday, March 16, 2020         | <u>Virtual Press Room</u>  |
|       | corresponding to the year 2019, as     | was automatically postponed until Wednesday, April 15, 2020. Likewise         | Economic information   |
|       | long as the filing is completed in     | , DA 20-03 establishes that all Payroll or Extension whose due date was       | • Taxpayer Rights  |
|       | SURI (the electronic portal) no later  | Wednesday, April 15, 2020, was postponed until Friday, May 15, 2020.          | Government agencies  |
|       | than May 15, 2020.)                    | At the same time, income tax payments were postponed. that are                | Contact Us   |
|       |  | accompanied by said Tax Returns or Extensions. In addition, it was            | Department of Finance  |
|       | (June 15 – for income tax returns      | extended until Friday, May 15, 2020, the estimated tax deadline whose         | Tel: (787) 622-0123; For payments call (787)   |
|       | with original or extended due dates    | original due date is April 15, 2020.  | 620-2323, Option 2   |
|       | of 3/15 and 3/16 – waive penalties     | Subsequently, on March 15, 2020, the Governor of Puerto Rico                  | PO Box 9024140, San Juan, PR 00902-4140  |
|       | and interest and surcharges. Returns   | ("Governor") issued Executive Order No. OE-2020-023 ("OE 2020-                |  |
|       | with an original or extended date of   | 023"), which establishes a curfew, starting from from 9:00 pm on March        | Drass Delesse Department of the Treesury   |
|       | March 15, 2020: The deadline to        | 15, 2020, thus ordering all individuals in Puerto Rico to remain in their     | Press Release - Department of the Treasury   |
|       | submit the return without the          | homes for a period of 14 days and limiting the use of public roads,           | reports the closure of operations and the availability of online transactions and services |
|       | imposition of interest, surcharges,    | except in certain instances. In addition, OE 2020-023 decrees a closure       |  |
|       | and penalties will be June 15, 2020.   | of government operations, as well as the closure of all businesses in         | (3/15/20)  |
|       | This includes any return with a due    | Puerto Rico from 6:00 pm on March 15, 2020 until March 30, 2020               |  |
|       | date that was postponed to March       | ("Closing Total").  | "All tax procedures may be carried out   |
|       | 16, 2020, by PRTD Internal             | In order to avoid unreasonable setbacks to taxpayers regarding the            | through SURI   |
|       | Revenue Informative Bulletin No.       | fulfillment of their tax responsibilities, and in accordance with the         | The Secretary of the Department of the   |
|       | 20-02 and the PRTD Internal            | objective of OE 2020-023, the Department issued Administrative                | Treasury (DH), Francisco Parés Alicea,   |
|       | Revenue Circular Letter No. 20-02.     | Determination No. 20-05 ("DA 20-05") to extend by one month the               | announced the closure of all offices until   |
|       | No penalties will be imposed for the   | filing and payment dates related to the Sales and Use Tax whose due           | March 30 and the continuity of online  |
|       | lack or insufficiency of the first and | dates are during the Total Closing period and to extend by one month the      | services and transactions, as a preventive   |
|       | second installment of the estimated    | expiration date to file all those returns, declarations and forms, as well as | measure before the declaration of a state of   |
|       | tax payment applicable to              | all payments or deposits of all other contributions administered by the       | emergency due to the Coronavirus (COVID-19)  |
|       | individuals and corporations for tax   | Department whose due dates are between March 15, 2020 and April 15,           | and the recent related executive orders.   |
|       | year 2020. The PRTD is waiving         | 2020. DA 20-05, in addition, extends the date by one month. for the           | The measure includes the closure of the  |
|       | the income tax withholding             | renewal of internal revenue bonds or licenses whose expiration dates are      | Orientation and Preparation Centers, the 360   |
|       | requirement on payments from           | between March 15 to 31, 2020. In addition, the Internal Revenue               | Service Centers and all the Internal Revenue   |
|       | Monday, March 23, 2020, through        | Information Bulletin No. 20-08 ("BI RI 20-08") to extend the period           | Collections.   |
|       | Tuesday, June 30, 2020. This total     | without penalties for filing the Informative Declarations for the year        | "Given the executive order of the governor,  |
|       | waiver will apply for all payments     | 2019 until April 15, 2020, in the face of the emergency caused by             | Wanda Vázquez Garced, who established a  |
|       | for services, regardless of whether    | COVID-19.   | curfew, the closure of government operations,  |
|       | the recipient of the payment           | The coronavirus outbreak has generated economic consequences that             | commerce and the private sector and the  |
|       | currently has another withholding      | shake world commodity markets and disrupt supply networks that act as         | declaration of a state of emergency by COVID-  |
|       | waiver. Note that the recipient of the | the mainstay of the world economy. Puerto Rico is not the exception.          | 19, I have determined to carry out a closure   |
|       | payment may request the                | The 14-day Total Closure puts the country on a hiatus where all               | preventive of all agency operations for the next   |
|       | withholding agent to continue          | commercial activity stops, directly affecting all businesses and              | two weeks. We will continue the essential  |
|       | withholding the income tax as          | individuals.  | operation remotely and offering online services  |
|       | waived by this provision.)             | The Department has a supervisory function and is entrusted with               | through the Unified Internal Revenue System<br>(SURI) and Virtual Collecting, "said the    |
|       |  | ensuring the collection of contributions imposed by the Puerto Rico           |  |
|       | (July 15 - Returns with an original    | Internal Revenue Code of 2011, as amended ("Code"). However, this             | secretary.   |
|       | or extended due date of April 15,      | function must be carried out in a comprehensive and coordinated manner        | <u> </u>   |

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|       | 2020 or May 15, 2020 or June 15,                                   | with the executive and the legislative branch, with the public health and   | Regarding the returns, he indicated that  |
|       | 2020. The deadline to submit the                                   | safety of all citizens as the north. Within this framework of action, it is   | taxpayers can file them electronically through  |
|       | return without the imposition of                                   | imperative to fulfill the function of ensuring the collection of the  | the suppliers certified by the Department,  |
|       | interest, surcharges and penalties                                 | contributions that it administers, but in turn, in emergency situations, an   | available on the website www.hacienda.pr.gov,   |
|       | will be July 15, 2020. Returns with                                | agile and flexible process must be ensured that allows, in emergency  | in the 2019 Return section. The deadline for  |
|       | an original or extended due date of                                | situations, taxpayers to meet their tax obligations.  | filing the Tax Return on Income 2019 was  |
|       | May 15, 2020 or June 15, 2020: The                                 | In accordance with the foregoing, the Department issues this  | extended until May 15, as well as other   |
|       | deadline to submit the return                                      | Administrative Determination for the purpose of amending BI RI 20-08,   | administrative dates. In the near future,   |
|       | without the imposition of interest,                                | repealing DA 20-03 and DA 20-05 and establishing the filing period  | communications will be issued about other   |
|       | surcharges, and penalties will be                                  | during which the Department will not impose interest, surcharges and  | transactions whose expiration dates fall during   |
|       | July 15, 2020.)  | penalties of payrolls, declarations and forms, payments and deposits that   | the closing period and which have not yet been  |
|       | (I   | are filed with the Department due to the emergency declared by the  | extended.   |
|       | (June - for March and April 2020                                   | Governor.   | "We will continue with the processing of  |
|       | original other returns due;<br>July for May and June 2020 original | <b>II. Statutory Base</b><br>Section 6080.12 (c) of the Code empowers the Secretary of the Treasury   | payrolls and the payment of reimbursements as<br>they are completed automatically through our |
|       | other returns due; waive interest,                                 | ("Secretary") to extend the deadline for the payment of all types of  | digital SURI platform," said the Minister of  |
|       | penalties, surcharges – for original                               | contributions, as well as the filing of any return or declaration required  | Finance.  |
|       | returns due for other tax returns,                                 | under the Code, to taxpayers who have been affected by reason of a  | Parés Alicea, urged all taxpayers to carry out  |
|       | forms, and tax payments that are not                               | disaster declared by the Governor of Puerto Rico.   | their transactions online through the portal  |
|       | related to income tax, sales and use                               | Furthermore, pursuant to the provisions of Sections 1061.03 (c),  | www.suri.hacienda.pr.gov. He recalled that the  |
|       | tax, or excise tax pursuant to                                     | 1061.04 (c), 1061.06 (c), 1061.07 (c), 1061.09 (b) (4) and 1061.16 (a)  | new online services include requesting debt   |
|       | Subtitle C of the Puerto Rico tax                                  | (2) of the Code, will grant taxpayers an extension to file income tax   | certifications and filing of returns, return status   |
|       | code, the taxes on alcoholic                                       | forms, provided that said taxpayers comply with those rules and   | of returns, request for approval of payment   |
|       | beverages established Subtitle E of                                | regulations promulgated by the Secretary for the granting of said   | plans automatically, make multiple payments   |
|       | the tax code, as well as the special                               | extension.  | (eg, estimated, deferred, extension, among  |
|       | tax on foreign corporations  | In addition, Section 1061.17 (c) of the Code empowers the Secretary to  | others ), request for an extension to file the  |
|       | established under Law No. 154 of                                   | extend the term for the payment of the amount determined as a   | income tax return, sending evidence of returns  |
|       | October 25, 2010 or information                                    | contribution by the taxpayer, or any term thereof, for a term not to  | (if applicable) and filing and amending returns.  |
|       | returns. There will be no imposition                               | exceed six (6) months from the prescribed date for the payment of the   | On the other hand, the merchandise entry  |
|       | of interest, surcharges, and                                       | contribution or any term thereof.   | operation at the docks, pursuant to the executive   |
|       | penalties, as long as these "other tax                             | Regarding the imposition of penalties, Section 6030.11 of the Code  | order, will continue as usual. The authorized   |
|       | returns" are filed by the deadlines                                | establishes a penalty for failing to file any return or statement required  | merchants or importers may make their   |
|       | set forth. Other tax returns with due                              | by any Subtitle of the Code. Likewise, Sections 6041.01, 6041.04,   | declarations and obtain the corresponding   |
|       | dates during the months of May and                                 | 6041.05, 6041.06, 6041.07, 6041.08, 6041.11, 6041.12, 6041.13,  | release through SURI. "We will have assigned  |
|       | June 2020—it will be understood                                    | 6042.15, 6043.04, and 6043.05 of the Code, impose penalties for failing   | personnel to attend to requests and any situation   |
|       | the return is timely filed if it is                                | to render or stop paying or depositing the contributions administered by  | that may arise at the docks," he added.   |
|       | submitted no later than the same due                               | the Department. However, the Secretary has the power to exempt from   | For additional information, you can access the  |
|       | date, but during the month of July                                 | the penalties mentioned in said sections, totally or partially, as long as it<br>is demonstrated that there is reasonable cause, due to circumstances | website www.hacienda.pr.gov and follow the official accounts on Twitter and Facebook:         |
|       | 2020.)   | beyond the control of the taxpayer, for the delay in making the payment   | <u>@DptoHacienda</u> ."   |
|       |  | or delay in filing the return, form or declaration.   |   |
|       |  | III. Determination  |   |
|       |  | The Department determines to repeal DA 20-03 and DA 20-05 and   |   |
|       |  | establish the non-applicability of interest, surcharges and penalties for   |   |
| L     | 1  | control are non-approximity of interest, such a ges and penalties for   | 1   |

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|       |               | filing the forms, payments and deposits of contributions administered by |                   |
|       |               | the Department, as long as they are filed no later than the following    |                   |
|       |               | deadlines:   |                   |
|       |               | A. Sales and Use Tax ("IVU")   |                   |
|       |               | In the case of payrolls and payments related to the SUT, the Department  |                   |
|       |               | determines the non-imposition of interest, surcharges and penalties as   |                   |
|       |               | long as the following deadlines are met:                                 |                   |
|       |               | • Monthly Sales and Use Tax Return, Form Form SC 2915,                   |                   |
|       |               | ("Monthly Return of IVU") - the deadline for filing this return          |                   |
|       |               | and the corresponding payment, for the periods of February,              |                   |
|       |               | March, April and May 2020 will be the following: (i) February            |                   |
|       |               | to April 20, 2020; (ii) March to May 20, 2020; (iii) April until         |                   |
|       |               | June 22, 2020 and (iv) May until July 20, 2020.                          |                   |
|       |               | • Monthly Import Tax Return, Form Form SC 2915D, ("Monthly               |                   |
|       |               | Import Return") - the deadline for filing this return and the            |                   |
|       |               | corresponding payment for the periods of March and April                 |                   |
|       |               | 2020 will be as follows: (i) March until May 10, 2020; (ii)              |                   |
|       |               | April to June 10, 2020 and (iii) May to July 10, 2020.                   |                   |
|       |               | • Biweekly IVU Payments - the Department determines that it              |                   |
|       |               | will not impose penalties for non-compliance with the Biweekly           |                   |
|       |               | IVU Payments for the months of March, April, May and June                |                   |
|       |               | 2020, as long as the total of the IVU owed for said months is            |                   |
|       |               | paid in full with the filing of the Monthly Schedule of IVU of           |                   |
|       |               | said periods.  |                   |
|       |               | B. Income Tax Return ("Return")  |                   |
|       |               | The Department notifies the non-imposition of interest, surcharges       |                   |
|       |               | and penalties as long as the Income Tax Return ("Return") and the        |                   |
|       |               | payment of the tax owed with said return are submitted on the            |                   |
|       |               | deadlines indicated below:   |                   |
|       |               | • Returns whose original expiration date or expiration date of an        |                   |
|       |               | extension duly submitted for said return is March 15, 2020 - the         |                   |
|       |               | deadline to submit said return without the imposition of interest,       |                   |
|       |               | surcharges and penalties will be June 15, 2020. The foregoing            |                   |
|       |               | includes any return whose expiration date was postponed to               |                   |
|       |               | March 16, 2020 prior to the publication of DA 20-03, specifically        |                   |
|       |               | by the Internal Revenue Information Bulletin No. 20-02 and the           |                   |
|       |               | Internal Revenue Circular Letter No 20-02.                               |                   |
|       |               | • Returns whose original expiration date or expiration date of an        |                   |
|       |               | extension duly submitted for said return is April 15, 2020 - the         |                   |
|       |               | deadline to submit said return without the imposition of interest,       |                   |
|       |               | surcharges and penalties will be July 15, 2020.                          |                   |
|       |               | • Tax returns whose original expiration date or expiration date of       |                   |
|       |               | an extension duly submitted for said return is May 15, 2020 or           |                   |
|       | <u> </u>      | June 15, 2020 - the deadline to submit said return without the           |                   |

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|       |               | imposition of interest, surcharges and penalties will be on July  |                   |
|       |               | 15, 2020.   |                   |
|       |               | In addition, the Department determines the non-imposition of  |                   |
|       |               | interest, surcharges and penalties for those tax payments that must   |                   |
|       |               | be included with the Returns, as long as said payments are made on  |                   |
|       |               | the deadlines established in this Part III.B.   |                   |
|       |               | Any taxpayer who wishes to submit an Application for Extension to file  |                   |
|       |               | the Return ("Extension"), may do so and it will be understood that the  |                   |
|       |               | Extension was submitted on time as long as it is filed through SURI no  |                   |
|       |               | later than the deadlines. established in this Part III.B.   |                   |
|       |               | C. Disclosure Statements  |                   |
|       |               | In relation to the Informative Declarations corresponding to the  |                   |
|       |               | year 2019, the filing deadline established in the Internal Revenue  |                   |
|       |               | Information Bulletin No. 20-08 ("BI RI 20-08") is amended to  |                   |
|       |               | submit said Informative Declarations without the imposition of  |                   |
|       |               | penalties, to grant an additional month. That is, the Department  |                   |
|       |               | will not impose penalties regarding the filing of Informative   |                   |
|       |               | Declarations corresponding to the year 2019, as long as the filing is   |                   |
|       |               | completed in SURI no later than May 15, 2020.   |                   |
|       |               | D. Other Tax Returns, Forms and tax payments  |                   |
|       |               | In the case of those returns, declarations, forms, transactions and   |                   |
|       |               | payments of all other contributions administered by the Department  |                   |
|       |               | that are not related to income tax, IVU, excise taxes established in  |                   |
|       |               | Subtitle C of the Code, the taxes on alcoholic beverages established  |                   |
|       |               | Subtitle E of the Code, as well as the special tax on foreign   |                   |
|       |               | corporations established under Law No. 154 of October 25, 2010  |                   |
|       |               | ("Law 154-2010") or Informative Declarations, ("Other Tax<br>Deturne"), determines the no imposition of interest synchrones and |                   |
|       |               | Returns"), determines the no imposition of interest, surcharges and   |                   |
|       |               | penalties, as long as these Other Tax Returns are submitted on the  |                   |
|       |               | deadlines set forth below:  |                   |
|       |               | • Other Returns whose original due dates are during the months of March and April 2020, will be understood to be                |                   |
|       |               | months of March and April 2020, will be understood to be<br>filed on time if they are submitted no later than the same          |                   |
|       |               | due date, but during the month of June 2020. As an example,   |                   |
|       |               | if the original due date is March 15, 2020 - the deadline to  |                   |
|       |               | submit said return without the imposition of interest, surcharges   |                   |
|       |               | and penalties will be June 15, 2020. If the original due date is  |                   |
|       |               | April 30, 2020, the deadline to file without the imposition of  |                   |
|       |               | interest surcharges and penalties will be June 30 and so with the   |                   |
|       |               | other transactions that are processed with the Department   |                   |
|       |               | whose original maturities are during the months of May, March   |                   |
|       |               | and April.  |                   |
|       |               | <ul> <li>Other Returns whose due dates are during the months of</li> </ul>  |                   |
|       |               | May and June 2020, shall be understood to be filed on time  |                   |
|       |               | May and June 2020, Shall be under stobul to be filled on time   |                   |

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|       |               | if they are submitted no later than the same due date, but               |                   |
|       |               | during the month of July 2020. That is, if the date of                   |                   |
|       |               | expiration is May 10 or June 10, the deadline to file without the        |                   |
|       |               | imposition of interest surcharges and penalties, will be July 10.        |                   |
|       |               | In the case of Other Returns whose maturity date is May 15 or            |                   |
|       |               | June 15, the deadline to file will be July 15 and so with other          |                   |
|       |               | transactions that are processed with the Department whose                |                   |
|       |               | original maturities are during the months of May and June.               |                   |
|       |               | In addition, the Department determines the non-imposition of interest,   |                   |
|       |               | surcharges and penalties for those tax payments that must be             |                   |
|       |               | included with the Other Returns, as long as said payments are made       |                   |
|       |               | on the deadlines established in this Part III.C.                         |                   |
|       |               | It should be noted that <b>the provisions of this Administrative</b>     |                   |
|       |               | Determination will not apply to transactions, declarations, payrolls     |                   |
|       |               | and payments related to the taxes established in Subtitle C of the       |                   |
|       |               | Code, the taxes on alcoholic beverages established in Subtitle e of the  |                   |
|       |               | Code, as well as the arbitration special to foreign corporations         |                   |
|       |               | established under Law No. 154 of October 25, 2010 ("Law 154-             |                   |
|       |               | 2010") Therefore, the declarations or returns must be submitted and      |                   |
|       |               | the corresponding payments sent to the Department on the dates           |                   |
|       |               | established by the Code and Law 154-2010, respectively.                  |                   |
|       |               | E. Bonds before the Department   |                   |
|       |               | The Department determines that any bond with an expiration date          |                   |
|       |               | between March 15, 2020 and April 30, 2020 is automatically               |                   |
|       |               | extended until May 31, 2020.   |                   |
|       |               | Internal Revenue Licenses  |                   |
|       |               | The Department determines that all internal revenue licenses that        |                   |
|       |               | have an expiration date between March 15, 2020 and April 30, 2020        |                   |
|       |               | are automatically extended until May 31, 2020.                           |                   |
|       |               | Any return, declaration, form, payment or deposit made by taxpayers      |                   |
|       |               | within the term established in this Administrative Determination will be |                   |
|       |               | considered as filed on time and the Department will not impose interest, |                   |
|       |               | surcharges and penalties.  |                   |
|       |               | IV. Validity   |                   |
|       |               | The provisions of this Administrative Determination shall be effective   |                   |
|       |               | immediately.   |                   |
|       |               | For additional information related to the provisions of this             |                   |
|       |               | Administrative Determination, you can send a message through your        |                   |
|       |               | SURI account."   |                   |
|       |               | "Administrative Determination No. 20-10 (English) ("DA 20-10")           |                   |
|       |               | (3/24/20)  |                   |
|       |               |  | l                 |

| Affair  |  |
|---|--|
| Measures to address the cash flow of taxpayers and merchants in the           |  |
| emergency situation caused by Covid-19  |  |
| Attention   |  |
| To all Taxpayers and Merchants  |  |
| Administrative Determination DA 20-10 03/24/2020 Internal Revenue             |  |
| I. Statement of Reasons   |  |
| On March 15, 2020, the Governor of Puerto Rico ("Governor") issued            |  |
| Executive Order No. OE-2020-023 ("OE 2020-023") establishing a                |  |
| curfew, starting at 9:00 pm on March 15, 2020, ordering all individuals       |  |
| in Puerto Rico to remain in their homes for a period of 14 days and           |  |
| limiting the use of public roads, except in certain instances. In addition,   |  |
| said order decrees a closure of government operations, as well as the         |  |
|   |  |
| closure of all businesses in Puerto Rico from 6:00 pm on March 15,            |  |
| 2020 until March 30, 2020 ("Total Closure").                                  |  |
| Following OE 2020-023, all offices of the Department of the Treasury          |  |
| ("Department") will remain closed until March 30, 2020. However, the          |  |
| services that are provided electronically through the Unified Revenue         |  |
| System Internas ("SURI") and the other electronic platforms, as well as       |  |
| the certified programs for the electronic filing of income tax returns for    |  |
| individuals and corporations will continue to operate normally. For this      |  |
| reason, given the economic challenges that taxpayers may face on the          |  |
| island as a result of the impact of COVID-19, the Department anticipates      |  |
| a potential difficulty for some taxpayers and merchants to fulfill their      |  |
| economic responsibilities, including making contribution payments.            |  |
| administered by the Department.   |  |
|   |  |
| In accordance with the foregoing, the Department issues this                  |  |
| Administrative Determination with the purpose of establishing the             |  |
| following cash flow relief measures to taxpayers and merchants affected       |  |
| by the emergency due to COVID-19: (i) report the non-applicability of         |  |
| the penalty for failure to pay the first installment of the estimated tax for |  |
| taxable year 2020; (ii) temporarily relieve withholding agents from           |  |
| withholding the tax on income at source on payments for services              |  |
| rendered; (iii) temporarily withdraw the requirement to pay Sales and         |  |
| Use Tax ("IVU") on the import or purchase of taxable items for resale to      |  |
| all merchants who have a valid Reseller Certificate; (iv) allow taxpayers     |  |
|   |  |
| to request that, those refunds that have been requested for payments in       |  |
| excess of tax on income and taxes and that are pending payment by the         |  |
| Department, as well as the accumulated and unused credit for the paid         |  |
| SUT In the importation of taxable items for resale and that could not be      |  |
| used, they may be credited to other contributions owed to the                 |  |
| Department, and (v) allow installment payment agreements of the               |  |
| income tax for the 2019 taxable year.   |  |
| II. Statutory Base  |  |
|   |  |

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|       |               | Pursuant to Article 3 of Reorganization Plan No. 3 of June 22, 1994, as   |                   |
|       |               | amended ("Plan"), the Department is entrusted with collaborating and  |                   |
|       |               | advising the Governor and the Legislative Assembly in formulating the   |                   |
|       |               | policy. public, whose execution must be implemented in a  |                   |
|       |               | comprehensive and coordinated manner under the supervision of the   |                   |
|       |               | Secretary of the Treasury ("Secretary"). In turn, the Secretary is  |                   |
|       |               | responsible for coordinating and supervising the administration of the  |                   |
|       |               | Department's programs, functions, and operational components, as well   |                   |
|       |               | as the development and approval of regulations, rules, and procedures of  |                   |
|       |               | general application. Likewise, Section 6051.11 of the 2011 Puerto Rico  |                   |
|       |               | Internal Revenue Code, as amended ("Code"), authorizes the Secretary  |                   |
|       |               | to promulgate the rules and regulations necessary for compliance with   |                   |
|       |               | the Code, including those that are necessary by reason of any alteration  |                   |
|       |               | of the law in relation to the contributions imposed by the Code.  |                   |
|       |               | On the other hand, Section 6080.12 of the Code empowers the Secretary   |                   |
|       |               | to exempt from the payment of taxes, the payment of SUT and extend  |                   |
|       |               | the deadlines to carry out certain contributory actions due to disasters  |                   |
|       |               | declared by the Governor. For these purposes, it is considered a  |                   |
|       |               | declared disaster when the issuance of the emergency declaration by the   |                   |
|       |               | Governor has the consequence that the residents of the declared area are  |                   |
|       |               | eligible to receive aid under the various assistance programs of the  |                   |
|       |               | government of Puerto Rico or the government. federal.   |                   |
|       |               | A. Estimated Payment Requirement for Individuals and  |                   |
|       |               | Corporations  |                   |
|       |               | Sections 1061.20 and 1061.21 of the Code establish the requirement of   |                   |
|       |               | the payment of estimated tax to individuals and Section 1061.23 of the  |                   |
|       |               | Code establish the requirement of the payment of estimated tax to those   |                   |
|       |               | corporations that are taxed as a regular corporation.   |                   |
|       |               | In the case of individuals, Section 6041.09 of the Code imposes a   |                   |
|       |               | penalty of 10% for non-payment of an estimated tax term or for making   |                   |
|       |               | an incomplete payment. In addition, Section 6041.10 of the Code   |                   |
|       |               | imposes a similar penalty for failure to pay or underpayment of an  |                   |
|       |               | estimated tax term required by a corporation. Both sections empower   |                   |
|       |               | the Secretary not to impose said penalties when the lack or insufficient  |                   |
|       |               | payment is due to reasonable cause.   |                   |
|       |               | <b>B. Withholding tax on payments for services rendered</b><br>Section 1062.03 (g) (4) of the Code empowers the Secretary to relieve, |                   |
|       |               | in whole or in part, the withholding agent to carry out the withholding   |                   |
|       |               | provided in Section 1062.03 of the Code, at the request of the taxpayer   |                   |
|       |               | or when the Secretary himself determines, that The obligation of said   |                   |
|       |               | section will cause undue setbacks, without leading to any practical   |                   |
|       |               | purpose, since the amounts thus withheld will have to be reimbursed to  |                   |
|       |               | the taxpayers, or because said withholding will be excessive.   |                   |
|       | <u> </u>      | ine taxpayers, or because salu withholding will be excessive.   |                   |

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|       |               | C. IVU Payment Requirement on the importation and   |                   |
|       |               | purchase of taxable items for resale  |                   |
|       |               | Section 4030.01 of the Code empowers the Secretary to establish by  |                   |
|       |               | regulation or otherwise, conditions regarding the granting of IVU   |                   |
|       |               | payment exemption certificates.   |                   |
|       |               | For its part, Section 4050.04 (c) of the Code allows any person duly  |                   |
|       |               | registered as a merchant to acquire taxable items to resell and be a  |                   |
|       |               | Reseller, as said term is defined in Section 4010.01 (ww) of the Code, to   |                   |
|       |               | request a Certificate Reseller. Said certificate authorizes the merchant to   |                   |
|       |               | claim a credit for the amount paid for IVU in the purchase or   |                   |
|       |               | introduction of taxable items for resale, subject to the limits established   |                   |
|       |               | in Section 4050.04 (a) of the Code.   |                   |
|       |               | On the other hand, Section 6054.01 (a) of the Code establishes certain  |                   |
|       |               | powers for the Secretary to administer the provisions of Subtitle D of the  |                   |
|       |               | Code related to the SUT. In particular, paragraph (11) of said section  |                   |
|       |               | empowers the Secretary to reasonably extend the term established by   |                   |
|       |               | Subtitle D of the Code for the performance of any duty or obligation, or  |                   |
|       |               | to take action under a conditional exemption or otherwise if, at In his   |                   |
|       |               | judgment, the imposition of the restricted term would imply an undue  |                   |
|       |               | penalty or setback within the circumstances of each case, and when the  |                   |
|       |               | granting of the expansion does not compromise the best interests of the   |                   |
|       |               | Government of Puerto Rico, nor when there is any indication of  |                   |
|       |               | negligence on the part of the taxpayer.   |                   |
|       |               | D. Application of Refunds and Excess Payments against other   |                   |
|       |               | contributions   |                   |
|       |               | Section 6021.02 (a) (1) of the Code allows the Secretary to credit an   |                   |
|       |               | overpayment of income tax, at the request of the taxpayer or at the   |                   |
|       |               | Secretary's own initiative, against any other tax imposed by the Code.  |                   |
|       |               | In the case of excess payments of taxes under Subtitle C of the Code,<br>$S_{1} = \frac{1}{2} \frac{1}{2$ |                   |
|       |               | Section 6022.01 (e) of the Code empowers the Secretary, when he   |                   |
|       |               | declares a request for refund or credit for taxes paid by a taxpayer, the   |                   |
|       |               | Secretary shall verify if said taxpayer has any taxable debt due under the  |                   |
|       |               | Code and will credit said debt the corresponding amount as refund. If   |                   |
|       |               | there is more than one taxable debt payable, the Secretary will apply the   |                   |
|       |               | reimbursement to the debts in strict order of maturity, starting with the   |                   |
|       |               | oldest.<br>Likewise, Section 6023.04 of the Code grants authority to the Secretary  |                   |
|       |               | to credit those taxes on alcoholic beverages that result from   |                   |
|       |               |   |                   |
|       |               | investigations or settlements in the manner it deems convenient and<br>appropriate. In addition, Section 6053.01 of the Code gives the  |                   |
|       |               | Secretary the authority to approve those rules and regulations necessary  |                   |
|       |               | to give effect to Subtitle E of the Code.   |                   |
|       |               | In the case of IVU payment credits for the importation of taxable items   |                   |
|       |               | for resale, Section 4050.04 (b) (2) of the Code allows the Secretary to   |                   |
|       |               | 101 resarc, Section 4050.04 (0) (2) of the Code allows the Secretary to   |                   |

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|       |               | authorize other mechanisms for the use of accumulated and unused            |                   |
|       |               | credit for concept of payment of IVU in taxable items acquired for resale   |                   |
|       |               | that a reseller merchant has, such as the refund mechanism or applying      |                   |
|       |               | to another tax imposed by the Code, when the merchant establishes to        |                   |
|       |               | the Secretary, through documentation required by the latter, his inability  |                   |
|       |               | to recover by claiming future credits in the IVU Monthly Return.            |                   |
|       |               | E. Installment Payment Agreements of the tax on income                      |                   |
|       |               | taxable year 2019   |                   |
|       |               | Section 1001.01 (1) of the Code provides a mechanism for taxpayers          |                   |
|       |               | who are unable to pay the tax required by law, in full or in the time       |                   |
|       |               | provided for it, to avail themselves of a payment plan. In addition,        |                   |
|       |               | Section 6051.08 of the Code empowers the Secretary to formalize             |                   |
|       |               | written payment agreements by means of which he undertakes to nullify       |                   |
|       |               | any determined tax and additions, including civil or criminal penalties,    |                   |
|       |               | that are applicable to a case with respect to any tax imposed. by the Code  |                   |
|       |               | or other similar and previous laws that impose contributions, before said   |                   |
|       |               | case is referred to the Department of Justice for the formulation of        |                   |
|       |               | charges.  |                   |
|       |               | III. Determination  |                   |
|       |               | The Department has the duty to ensure the collection of the                 |                   |
|       |               | contributions it administers, but in turn, in emergency situations, it must |                   |
|       |               | ensure an agile and flexible process that allows taxpayers to fulfill their |                   |
|       |               | tax responsibilities within a reasonable period of time.                    |                   |
|       |               | In order to promote a healthy tax administration regarding the laws that    |                   |
|       |               | the Department administers in the face of the emergency situation           |                   |
|       |               | caused by COVID-19, the Department issues the following                     |                   |
|       |               | determinations:   |                   |
|       |               | A. Estimated Payment Requirement for Individuals and                        |                   |
|       |               | Corporations  |                   |
|       |               | According to the power conferred on the Secretary in Sections 6041.09       |                   |
|       |               | and 6041.10 of the Code, the Department determines that no penalties        |                   |
|       |               | will be imposed for the lack or insufficiency of the first and second       |                   |
|       |               | installment of the estimated tax payment applicable to individuals and      |                   |
|       |               | corporations for taxable year 2020. In other words, no penalties will be    |                   |
|       |               | imposed if the payments of the first and second installment of said         |                   |
|       |               | estimated tax are not made on the date prescribed by the Code.              |                   |
|       |               | However, the amount of estimated payments that should have been             |                   |
|       |               | deposited in the first two installments of the 2020 taxable year must be    |                   |
|       |               | deposited together with the amounts to be paid in the two (2) remaining     |                   |
|       |               | installments of the estimated tax for the 2020 taxable year. Said estimate  |                   |
|       |               | payments must be paid on the dates established by the Code and the          |                   |
|       |               | amount of estimated tax payable in these two (2) installments must          |                   |
|       |               | comply with the provisions of Section 1061.21 (a) (2) (B) of the Code in    |                   |
| L     |               | the case of taxpayers who are individuals and with the provisions of        |                   |

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|       |               | Section 1061.23 (c) (2) (B) of the Code in the case of corporations,   |                   |
|       |               | respectively.  |                   |
|       |               | B. Withholding tax on payments for services rendered   |                   |
|       |               | Consistent with the authority conferred on the Secretary in Section  |                   |
|       |               | 1062.03 (g) (4) of the Code, the Department determines to release all  |                   |
|       |               | withholding agents from making the withholding of income tax required  |                   |
|       |               | under Section 1062.03 of the Code for all payments made since Monday.  |                   |
|       |               | , March 23 through Tuesday, June 30, 2020. This total release will apply   |                   |
|       |               | to all payments for services, regardless of whether the recipient of the   |                   |
|       |               | payment has another current withholding release.   |                   |
|       |               | It should be noted that the withholding relief provided in this  |                   |
|       |               | Administrative Determination does not exempt the recipient from the  |                   |
|       |               | payment of his obligation to pay tax on said income in his income tax  |                   |
|       |               | return. In addition, the withholding agent must report said payments in  |                   |
|       |               | the Informative Declaration for Services Provided (Form 480.6SP) of the  |                   |
|       |               | year 2020, as applicable.  |                   |
|       |               | In the case of taxpayers who availed themselves of the Optional Tax for  |                   |
|       |               | the taxable year 2020 and obtained a Partial Release Certificate -   |                   |
|       |               | Optional Tax 6% for that year, they must ensure that they fulfill their tax  |                   |
|       |               | liability no later than the last term to pay the estimated tax for taxable year 2020.  |                   |
|       |               | However, the recipient of the payment may request the withholding  |                   |
|       |               | agent to continue withholding the income tax at the origin of the  |                   |
|       |               | payments made from Monday, March 23 to Tuesday, June 30, 2020, if  |                   |
|       |               | desired.   |                   |
|       |               | C. IVU Payment Requirement on the importation and  |                   |
|       |               | purchase of taxable items for resale   |                   |
|       |               | Under the authority conferred on the Secretary in Section 6054.01 (a)  |                   |
|       |               | (11) of the Code, and for the purposes of achieving effective tax  |                   |
|       |               | administration in the face of the challenges faced by all businesses in  |                   |
|       |               | Puerto Rico due to the Total Closure decreed by the Governor of Puerto   |                   |
|       |               | Rico., the Department determines to grant an exemption certificate that  |                   |
|       |               | allows, during the Temporary Exemption Period set forth below, to  |                   |
|       |               | import or acquire taxable items for free resale of the payment of SUT  |                   |
|       |               | ("Temporary Exemption Certificate") to all merchants who is a Reseller   |                   |
|       |               | (as said term is defined in Section 4010.01 (ww) of the Code), and that  |                   |
|       |               | at the date of publication of this Administrative Determination has a  |                   |
|       |               | Reseller Certificate issued in accordance with the provisions of Section   |                   |
|       |               | 4050.04 (c) of the Code. For these purposes, the term "Temporary   |                   |
|       |               | Exemption Period" includes from Monday, April 6, 2020 until Tuesday,   |                   |
|       |               | June 30, 2020.   |                   |
|       |               | The Temporary Exemption Certificate will allow the Reseller merchant<br>to import or acquire through purchase in Puerto Rico, taxable items that |                   |
|       |               | are acquired exclusively for resale. That is, this Temporary Exemption   |                   |
|       | <u> </u>      | are acquired exclusively for resale. That is, this reinpolary exemption  | l                 |

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|       |               | Certificate will allow the Reseller merchant to acquire inventory for                    |                   |
|       |               | resale without having to pay the SUT on the import or local purchase of                  |                   |
|       |               | said inventory.  |                   |
|       |               | All Reseller merchants who have their active and current Reseller                        |                   |
|       |               | Certificate will automatically receive through their SURI account the                    |                   |
|       |               | Temporary Exemption Certificate, which will allow them to import or                      |                   |
|       |               | buy taxable items in Puerto Rico for resale during the Temporary                         |                   |
|       |               | Exemption Period without the requirement to pay the SUT in such                          |                   |
|       |               | transactions.  |                   |
|       |               | Any merchant who purchases taxable items for resale during the Period                    |                   |
|       |               | of   |                   |
|       |               | Temporary Exemption must submit a copy of the Temporary Exemption                        |                   |
|       |               | Certificate together with the Form SC 2916, Certificate of Exempt                        |                   |
|       |               | Purchases and Services Subject to the IVU-4% Special, duly completed                     |                   |
|       |               | and signed from the seller to be able to acquire them free of IVU                        |                   |
|       |               | payment . For these purposes, on Form SC 2916, Part II, Line 5, the                      |                   |
|       |               | buyer must check box "a. Reseller".  |                   |
|       |               | In the case of the importation of taxable items for resale, the importing                |                   |
|       |               | merchant or consignee must report said taxable items for resale on line 3                |                   |
|       |               | of Form SC 2970 "Import Declaration" and of Form SC 2915 D                               |                   |
|       |               | "Monthly Return Import Tax ", respectively.  |                   |
|       |               | It should be noted that this Temporary Exemption Certificate does not                    |                   |
|       |               | apply to imports or purchases of taxable items for use or consumption in<br>Puerto Rico. |                   |
|       |               | <b>D.</b> Application of Refunds and Excess Payments against other                       |                   |
|       |               | contributions  |                   |
|       |               | The Department determines to allow all taxpayers who have an                             |                   |
|       |               | overpayment, and have not requested to apply said payment to a future                    |                   |
|       |               | contribution, to request to apply it to another type of contribution,                    |                   |
|       |               | subject to the provisions below.   |                   |
|       |               | <u>1. Income Tax</u>   |                   |
|       |               | Any taxpayer who has requested a refund of income tax from any return                    |                   |
|       |               | for taxable years prior to taxable year 2019 and who, on the date of                     |                   |
|       |               | publication of this Administrative Determination, has not received said                  |                   |
|       |               | refund, may request the application of such refund against any other                     |                   |
|       |               | contribution imposed by the Code, including, but not limited to IVU,                     |                   |
|       |               | excise taxes, alcoholic beverage tax, or employer contributions.                         |                   |
|       |               | Furthermore, in the case of amounts deposited in excess of income taxes                  |                   |
|       |               | withheld under the provisions of Subtitle A of the Code, the withholding                 |                   |
|       |               | agent may also request that said amounts deposited in excess be credited                 |                   |
|       |               | against another type of tax imposed by the Code.   |                   |
|       |               | 2. Excise duties   |                   |
|       |               | In the case of excess taxes paid and for which a claim for                               |                   |
|       |               | reimbursement has been submitted in accordance with the provisions of                    |                   |

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|       |               | Section 6022.01 of the Code on which the Secretary has declared said        |                   |
|       |               | request, the taxpayer may request that said overpayment be applied to       |                   |
|       |               | another type of contribution.   |                   |
|       |               | 3. Taxes on Alcoholic Beverages   |                   |
|       |               | In the case of taxes on alcoholic beverages paid in excess and for which    |                   |
|       |               | a claim for refund or credit has been submitted in accordance with the      |                   |
|       |               | provisions of Subchapter C of Chapter 2 of Subtitle F of the Code, the      |                   |
|       |               | taxpayer may request that, once approved the request for refund or          |                   |
|       |               | credit, the tax paid in excess is applied to another type of tax imposed by |                   |
|       |               | the Code.   |                   |
|       |               | 4. Credit for payment of IVU in Imports of Taxable Items for<br>Resale      |                   |
|       |               | Pursuant to Section 4050.04 (b) (2) of the Code, the Department             |                   |
|       |               | determines to allow any reseller merchant to have an accumulated excess     |                   |
|       |               | credit of SUT paid on the importation of taxable items for resale that      |                   |
|       |               | cannot be used against sales. of future inventory, request the application  |                   |
|       |               | of said accumulated excess credit against other contributions owed to the   |                   |
|       |               | Department, including income tax or employer contributions.                 |                   |
|       |               | In the near future, the Department will be issuing the rules establishing   |                   |
|       |               | the process and the period during which taxpayers may submit the            |                   |
|       |               | application for the application of refunds and overpayments against other   |                   |
|       |               | contributions as established in this Part III-D.                            |                   |
|       |               | E. Income Tax Installment Payment Agreements for Tax<br>Year 2019           |                   |
|       |               | All taxpayers who have the obligation to file an income tax return for      |                   |
|       |               | the taxable year 2019, and who, at the filing date established for it, do   |                   |
|       |               | not have the financial resources to remit the outstanding balance that is   |                   |
|       |               | reflected in said return, you may request to pay in installments to settle  |                   |
|       |               | the total of said contribution ("Payment in Installments - 2019 Return").   |                   |
|       |               | The Installment Payment option - 2019 Return will only be available to      |                   |
|       |               | those taxpayers who have not filed an Extension Request to File the         |                   |
|       |               | Income Tax Return (Form SC 2644), for the 2019 taxable year. In             |                   |
|       |               | addition, to be eligible for the Payment a Term - 2019 Return, the          |                   |
|       |               | taxpayer must be up to date in their other tax responsibilities before the  |                   |
|       |               | Department.   |                   |
|       |               | All taxpayers who request the Installment Payment - 2019 Return must        |                   |
|       |               | commit to pay the tax due in monthly installments, pay the total amount     |                   |
|       |               | due no later than March 31, 2021. Once the Taxpayer pays the debt           |                   |
|       |               | according to the Installment Payment - 2019 Return, the Department will     |                   |
|       |               | proceed to eliminate the corresponding interest, surcharges and             |                   |
|       |               | penalties.  |                   |
|       |               | In the near future, the Department will be issuing the rules, terms and     |                   |
|       |               | conditions and the application process to be followed by all taxpayers      |                   |

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|       |               | who are interested in availing themselves of the Installment Payment -      |                   |
|       |               | Schedule 2019 established in this Administrative Determination.             |                   |
|       |               | IV. Validity  |                   |
|       |               | The provisions of this Administrative Determination shall be effective      |                   |
|       |               | immediately.  |                   |
|       |               | For additional information related to the provisions of this                |                   |
|       |               | Administrative Determination, you can send a message through your           |                   |
|       |               | SURI account."  |                   |
|       |               |   |                   |
|       |               | Table of revised deadlines (3/26/20)  |                   |
|       |               | Administrative Determination 20-03 (AD 20-03) of March 13, 2020 –           |                   |
|       |               | Extension of filing period for income tax returns and its                   |                   |
|       |               | corresponding payments: Various returns and payments are extended           |                   |
|       |               | as follows:   |                   |
|       |               | For pass-through entities and other taxpayers that have income tax          |                   |
|       |               | returns due during March 2020, the PRTD granted an additional               |                   |
|       |               | extension of the returns and payments until April 15, 2020 (including       |                   |
|       |               | the payments due with returns, extensions and estimated income tax due      |                   |
|       |               | on March 16, 2020).   |                   |
|       |               | For taxpayers with income tax returns due on April 15, 2020, the            |                   |
|       |               | PRTD granted an additional extension of the returns and payments            |                   |
|       |               | (including the payments due with returns, extensions and estimated          |                   |
|       |               | income tax) through May 15, 2020.   |                   |
|       |               | Internal Revenue Circular Letter 20-20 (CC RI 20-20) of March 16,           |                   |
|       |               | <b>2020 – Payment plans moratorium:</b> Taxpayers that have been            |                   |
|       |               | economically affected by COVID-19 and the closure order will not be         |                   |
|       |               | required to follow the terms of a payment plan between the period           |                   |
|       |               | March 16, 2020, and April 30, 2020. The PRTD will not be imposing           |                   |
|       |               | interest and penalties for non-compliance with the payment plans. If        |                   |
|       |               | there is a notice for interest and penalties, the taxpayer may submit       |                   |
|       |               | a request through SURI to eliminate such charges.                           |                   |
|       |               | Press Release - Department of the Treasury extends the period for the       |                   |
|       |               | filing of Informative Declarations corresponding to the year 2019           |                   |
|       |               | (3/16/20) <u>see more</u>   |                   |
|       |               | "The filing dates of IVU payrolls and payments were also postponed          |                   |
|       |               | for a month   |                   |
|       |               | The secretary of the Department of the Treasury (DH), Francisco Parés       |                   |
|       |               | Alicea, reported the <b>extension of the period of electronic filing of</b> |                   |
|       |               | Informative Declarations corresponding to the taxable year 2019,            |                   |
|       |               | until next April 15, without the application of penalties.                  |                   |

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|       |               | The official announced that they also extended an additional month,       |                   |
|       |               | the filing dates and payments related to the Sales and Use Tax            |                   |
|       |               | (IVU), with due dates of March 15 and 31, 2020 and the due date to        |                   |
|       |               | file returns, declarations and forms, as well as all payments or          |                   |
|       |               | deposits of all other contributions administered by the Department,       |                   |
|       |               | whose due dates are between March 15, 2020 and April 15, 2020.            |                   |
|       |               | This extension includes the validity of all Internal Revenue bail and     |                   |
|       |               | license, whose expiration dates are between March 15 and 31, 2020,        |                   |
|       |               | until April 30.   |                   |
|       |               | "We continue evaluating all the dates and maturities of the different tax |                   |
|       |               | commitments that citizens have with the Department, in order to temper    |                   |
|       |               | the situations that we have experienced since the year 2020 began, with   |                   |
|       |               | the tremors that affected many municipalities, the impact of COVID-19     |                   |
|       |               | in the country and the recent curfew and closure of establishments,       |                   |
|       |               | approved by the governor, Wanda Vázquez Garced, as a preventive           |                   |
|       |               | measure to control the spread of the virus, "said the official.           |                   |
|       |               | Parés Alicea said that anyone affected by the decreed state of            |                   |
|       |               | emergency due to the imminent impact of COVID-19 is also being            |                   |
|       |               | granted a moratorium under the terms of their payment plan with           |                   |
|       |               | the Department.   |                   |
|       |               | "Taxpayers who have any debt under the Payment Plan with the              |                   |
|       |               | Department, will not be obliged to make the terms of said plan,           |                   |
|       |               | corresponding to the period between March 16, 2020 and April 30,          |                   |
|       |               | 2020. In these cases we will not be imposing fines, interests and         |                   |
|       |               | penalties, for any breach, "he said.                                      |                   |
|       |               | The details of the measures approved by the secretary are contained in    |                   |
|       |               | the Internal Revenue Information Bulletin 20-08, in Administrative        |                   |
|       |               | Determination 20-04 and in the Internal Revenue Circular Letter 20-20,    |                   |
|       |               | all available on the website www. hacienda.pr.gov, Publications           |                   |
|       |               | section."   |                   |
|       |               |   |                   |
|       |               | Press Release - Department of the Treasury extends the date for filing    |                   |
|       |               | the Income Tax Return for the year 2019 by one month                      |                   |
|       |               | (3/15/2020) <u>see more</u>   |                   |
|       |               |   |                   |
|       |               | Certain administrative dates are also extended before the executive       |                   |
|       |               | order of state of emergency for the Coronavirus                           |                   |
|       |               | The secretary of the Department of the Treasury (DH), Francisco Parés     |                   |
|       |               | Alicea, reported the extension of the deadline for the filing of the      |                   |
|       |               | Income Tax Return for the year 2019 and the payment of its                |                   |
|       |               | contribution, until next May 15.  |                   |
|       |               | The payment of the first installment of the estimated tax, whose due      |                   |
|       |               | date is March 16, is also postponed an additional month. While all        |                   |
|       |               | the conduit entities, who file their return based on the calendar year    |                   |

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|             |  | <ul> <li>and the taxpayers who file by economic year, with an expiration date of March 16, will have the option to file until April 15, 2020.</li> <li>"As established by the governor, Wanda Vázquez Garced, after the declaration of a state of emergency due to the coronavirus, we have issued Administrative Determination 20-03, extending the deadlines to comply with certain tax responsibilities in a responsible manner, to avoid the possibility of contagion due to crowding of the public, "said the official.</li> <li>The Treasury also issued Information Bulletin 20-07, extending other administrative terms such as preventive measures to prevent taxpayers from visiting the Department's offices to make arrangements or request services.</li> <li>Parés Alicea explained that the following dates have been extended: <ul> <li>120 additional days are granted to the period established in any notification of mathematical error or adjustment in the return that the taxpayers have received from the Department.</li> <li>It is extended for an additional 90 days from the expiration date of March 12, 2020, all terms for filing administrative complaints and for the presentation of information or documents required by the Department's Office of Administrative Appeals (OAA).</li> <li>All administrative hearings cited by the OAA are suspended, to be held from March 16, 2020, until June 15, 2020. Soon, the OAA will be notifying taxpayers of the new dates for administrative hearings that will not take place. finished.</li> </ul> </li> </ul> |   |
| U.S. Virgin | Virgin Islands Bureau of Internal  | website www.hacienda.pr.gov, Publications section."<br><u>USVI BIR Announcement</u> (3/24/20) (per VIconsortium.com, 3/24/20)  | Virgin Islands Bureau of Internal Revenue |
| Islands     | <u>Revenue website</u>   | "Tax Filing Deadline Ducked to July 15 Amid Covid 10 Origin VI   | website                                   |
|             | USVI BIR Announcement (3/24/20)<br>(per VIconsortium.com, 3/24/20)   | <b>"Tax Filing Deadline Pushed to July 15</b> Amid Covid-19 Crisis; V.I.<br>Bureau of Internal Revenue Announces Changes   |   |
|             | (July 15 - tax filing and payment<br>deadline now pushed to July 15, it<br>would not charge penalties for<br>filings on the aforementioned date. | "The V.I. Bureau of Internal Revenue has announced changes to its<br>operations in response to the coronavirus pandemic and in line with<br>Governor Albert Bryan's orders following the governor's state of<br>emergency declaration to address the disease.  |   |

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|         | The 2019 income tax returns are due  | The bureau also said that with the tax filing deadline now pushed to       |                                  |
|         | July 15. Returns filed and paid by   | July 15, it would not charge penalties for filings on the                  |                                  |
|         | July 15 will have no interest or     | aforementioned date.   |                                  |
|         | penalties assessed. All local tax    | Below, the complete list of changes.                                       |                                  |
|         | returns are due on the usual due     | 1. The Bureau's annual Taxpayer Assistance Program, which provides         |                                  |
|         | dates. Penalties will be waived on a | free taxpayer assistance on Saturdays, will be postponed until further     |                                  |
|         | case by case basis.)                 | notice. The Bureau will inform the taxpaying community when this           |                                  |
|         |                                      | program will be reinstated.  |                                  |
|         |                                      | 2. All face to face appointments are cancelled for the next three weeks.   |                                  |
|         |                                      | Our staff will be reaching out to taxpayers to provide alternate methods   |                                  |
|         |                                      | of communication during the next three weeks.                              |                                  |
|         |                                      | 3. Taxpayers who need to clear imported goods at our excise tax offices    |                                  |
|         |                                      | are urged to utilize the online system to clear shipments, or utilize the  |                                  |
|         |                                      | services of a broker to limit face to face contact. The excise tax online  |                                  |
|         |                                      | system can be accessed via https//:excise.bir.vi.gov.                      |                                  |
|         |                                      | 4. Taxpayers who need to file any tax returns are asked to file by mail,   |                                  |
|         |                                      | with a certified receipt, if possible. Include a copy of the return along  |                                  |
|         |                                      | with a stamped self-addressed envelope in order for the Bureau to return   |                                  |
|         |                                      | your stamped copy. All local tax returns are due on the usual due          |                                  |
|         |                                      | dates. Penalties will be waived on a case by case basis.                   |                                  |
|         |                                      | 5. The 2019 income tax returns are due July 15. Returns filed and          |                                  |
|         |                                      | paid by July 15 will have no interest or penalties assessed.               |                                  |
|         |                                      | 6. Effective immediately, the Bureau's St. John office will be closed      |                                  |
|         |                                      | until further notice.  |                                  |
|         |                                      | The St. Thomas and St. Croix office hours will be from 8:00 a.m. – 3:00    |                                  |
|         |                                      | p.m. Cashiering  |                                  |
|         |                                      | services will operate daily from 8:00 a.m 2:00 p.m., until further notice. |                                  |
|         |                                      | 7. Taxpayers are asked to call the Bureau for assistance, in place of face |                                  |
|         |                                      | to face visits.  |                                  |
|         |                                      | 8. The Bureau's staff stands ready to assist taxpayers via telephone, in   |                                  |
|         |                                      | order to satisfy their outstanding tax obligations. Please call 340-773-   |                                  |
|         |                                      | 1040 on St. Croix and (340) 715-1040 on St. Thomas, and use the            |                                  |
|         |                                      | following extensions and email addresses for direct assistance:            |                                  |
|         |                                      |  |                                  |
|         |                                      | The Bureau said it will continue to review its processes and implement     |                                  |
|         |                                      | measures that will serve to keep the safety of its employees and           |                                  |
| Federal | IDC Criter of criter of              | taxpayers as its top priority."  | L'-4 - CO-4 2 EMEDOENOV DEMOTE   |
| Federal | IRS Guidance webpage                 | IRS Guidance webpage   | List of States' EMERGENCY REMOTE |
|         | IDC an anti-                         | ID Conceptions and have a  | NOTARIZATION AND REMOTE          |
|         | IRS operations webpage               | IRS operations webpage   | WITNESSING ORDERS (6/29/20)      |
|         | Revenue Procedure 2020-              | Revenue Procedure 2020-49 provides temporary guidance regarding the        | SBA website on PPP (7/17/20)     |
|         | 49 provides temporary guidance       | public approval requirement under § 147(f) of the Internal Revenue         |                                  |
|         | regarding the public approval        | Code for tax-exempt qualified private activity bonds. Specifically, in     |                                  |

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|       | requirement under § 147(f) of the                 | light of the continuing Coronavirus Disease 2019 (COVID-19)                      | SBA PAYCHECK PROTECTION PROGRAM  |
|       | Internal Revenue Code for tax-                    | pandemic, this revenue procedure extends until September 30, 2021, the           | (PPP) Frequently Asked Questions (FAQs) on   |
|       | exempt qualified private activity                 | time period described in section 4.02 of Rev. Proc. 2020-21, 2020-22             | PPP Loan Forgiveness (8/4/20)  |
|       | bonds. (11/4/20)                                  | I.R.B. 872, during which certain telephonic hearings are permitted.              |  |
|       |   | (11/4/20)  | AICPA joins coalition letter to Congress   |
|       | IR-2020-248, IRS makes it easier to               |  | deductibility of expenses for PPP loan   |
|       | set up payment agreements; offers                 | IR-2020-248, IRS makes it easier to set up payment agreements; offers            | foregiveness (8/4/20)  |
|       | other relief to taxpayers struggling              | other relief to taxpayers struggling with tax debts (11/2/20)                    |  |
|       | with tax debts (11/2/20)                          |  | Act extending PPP from CARES Act through   |
|       |   | Update on \$500 per child payments for federal beneficiaries (10/23/20)          | 8/8/20 - Public Law No: 116-147, S. 4116,  |
|       | Update on \$500 per child payments                |  | enacted 7/8/20 (7/8/20)  |
|       | for federal beneficiaries $(10/23/20)$            | Taxpayers can now fax Form 8918, Material Advisor Disclosure                     |  |
|       | Taxpayers can now fax Form 8918,                  | <u>Statement</u> (10/23/20)  | Paycheck Protection Program Flexibility Act  |
|       | Material Advisor Disclosure                       | Taxpayers can fax the separate copy of Form 8886, Reportable                     | (H.R. 7010, enacted 6/5/20)  |
|       | Statement (10/23/20)                              | Transaction Disclosure Statement with the Office of Tax Shelter                  | (11111 7010, 0110000 0/0/20)   |
|       | <u>Sutchient</u> (10/25/20)                       | <u>Analysis</u> (10/13/20)   | AICPA Press Release on AICPA Urges IRS to  |
|       | Taxpayers can fax the separate copy               |  | 'Act Immediately' to Provide Broader Tax   |
|       | of Form 8886, Reportable                          | IR-2020-229, IRS extends Economic Impact Payment deadline to Nov.                | Administrative and Penalty Relief Due to   |
|       | Transaction Disclosure Statement                  | 21 to help non-filers (10/5/20)  | Pandemic (7/15/20)   |
|       | with the Office of Tax Shelter                    |  |  |
|       | Analysis (10/13/20)                               | Taxpayers can fax the separate copy of Form 8886, Reportable                     | AICPA Press Release on CARES Act Causes  |
|       | <u></u>   | Transaction Disclosure Statement with the Office of Tax Shelter                  | Unexpected Valuation Considerations for  |
|       | IR-2020-229, <u>IRS extends</u>                   | Analysis (10/8/20)   | Divorces, Estate Plans and Equity Partnerships   |
|       | Economic Impact Payment deadline                  |  | (7/8/20)   |
|       | to Nov. 21 to help non-filers                     | Announcement 2020-12 provides that lenders who make PPP loans that               | (7/8/20)   |
|       | (10/5/20)   | are later forgiven under the CARES Act should not file information               | AICPA letter to IRS and Treasury on Tax  |
|       | (10/5/20)   | returns or furnish payee statements to report the forgiveness. $(9/22/20)$       |  |
|       | Taxpayers can fax the separate copy               |  | Administrative and Penalty Relief Needed (7/2/20)  |
|       | of Form 8886, Reportable                          | COVID Tax Tip 2020-116   | (7/2/20)   |
|       | Transaction Disclosure Statement                  | E-signatures temporarily allowed on some tax forms                               | AICDA presses release on Trassury and Federal  |
|       | with the Office of Tax Shelter                    | Updated September 10, 2020: (9/10/20)  | AICPA presss release on <u>Treasury and Federal</u><br>Reserve Must Create New Lending Facility to |
|       | Analysis (10/8/20)                                | "Added Forms 706, 706-NA, 709, 1120-ND, 3115, 3520, and 3520-A.                  |  |
|       | <u>Analysis</u> (10/8/20)                         | Taxpayers are encouraged to e-file forms this year, whenever possible,           | Help Small Business, Says Coalition of 21  |
|       | Announcement 2020-12 provides                     | because of COVID-19. To protect the health of taxpayers and tax                  | Leading Retail, Manufacturing and Business   |
|       | that lenders who make PPP loans                   | professionals, the IRS is temporarily allowing the use of digital                | Associations (7/1/20)  |
|       | that are later forgiven under the                 | signatures on some tax forms that can't be filed electronically.                 | New AICDA Accounting Cuidence Heles DDD  |
|       | CARES Act should not file                         | This will help reduce in-person contact and lessen the risk to taxpayers         | New AICPA Accounting Guidance Helps PPP  |
|       |   | and tax professionals during the COVID-19 pandemic. It will also allow           | Lenders Make Appropriate Financial Reporting   |
|       | information returns or furnish payee              | people to work remotely and file forms on time.                                  | <u>Decisions</u> (6/30/20)   |
|       | statements to report the forgiveness. $(0/22/20)$ | Here is a list of additional forms that can be submitted with digital            |  |
|       | (9/22/20)   | signatures, if they're mailed by Thursday, December 31, 2020.                    | AICPA Applauds "Calculate PPP Forgiveness  |
|       | COVID Tor Tip 2020 116                            | <ul> <li>Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax</li> </ul> | Act of 2020" As A Critical, Positive Step for  |
|       | COVID Tax Tip 2020-116                            | • Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax<br>Return         | Small Business Recovery (6/20/30)  |
|       | E-signatures temporarily allowed on $(0/10/20)$   |  |  |
|       | some tax forms (9/10/20)                          |  |  |
|       |   |  |  |

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|       |   | • Form 706-NA, U.S. Estate (and Generation-Skipping Transfer)   | AICPA Requests Additional Guidance and                |
|       | IR-2020-214, IRS releases state-by-                   | Tax Return  | Relief for Limitations on Excess Business             |
|       | state breakdown of nearly 9 million                   | • Form 709, U.S. Gift (and Generation-Skipping Transfer) Tax  | Losses of Noncorporate Taxpayers (6/23/20)            |
|       | non-filers who will be mailed letters                 | Return  |   |
|       | about Economic Impact Payments                        | • Form 1120-ND, Return for Nuclear Decommissioning Funds and  | AICPA letter to IRS and Treasury on Request           |
|       | (9/17/20)   | Certain Related Persons   | for Additional Guidance and Relief Regarding          |
|       |   | • Form 3115, Application for Change in Accounting Method  | Section 461(1) – Limitations on Excess                |
|       | IR-2020-213, IRS reminds taxpayers                    | • Form 3520, Annual Return To Report Transactions With Foreign  | Business Losses of Noncorporate Taxpayers             |
|       | who filed an extension that the Oct.                  | Trusts and Receipt of Certain Foreign Gifts   | (6/22/20)   |
|       | 15 due date approaches (9/16/20)                      | • Form 3520-A, Annual Information Return of Foreign Trust With a  |   |
|       |   | U.S. Owner  | AICPA Calls on IRS to Issue Implementation            |
|       | IR-2020-212, IRS reminds taxpayers                    | • Form 3115, Application for Change in Accounting Method  | Guidance on IRAs and Trust Issues (6/19/20)           |
|       | and practitioners of expedited letter                 | • Form 8832, Entity Classification Election   |   |
|       | ruling procedures (9/16/20)                           | • Form 8802, Application for U.S. Residency Certification   | AICPA <u>letter</u> to IRS and Treasury on            |
|       |   | <ul> <li>Form 1066, U.S. Income Tax Return for Real Estate Mortgage</li> </ul>  | Implementation Guidance Needed on Individual          |
|       | IRS Statement on Economic Impact                      | Investment Conduit  | Retirement Account (IRA) and Trust Issues             |
|       | Payments by state (as of Aug. 28,                     | • Form 1120-RIC, U.S. Income Tax Return for Regulated   | (6/16/20)   |
|       | <u>2020)</u> (8/28/20)                                | Investment Companies  |   |
|       |   | Form 1120-C, U.S. Income Tax Return for Cooperative   | AICPA Urges Congress to Pass Remote and               |
|       | IR-2020-206, IRS adds six more                        | Associations  | Mobile Worker Relief Act (6/18/20)                    |
|       | forms to list that can be signed                      | • Form 1120-REIT, U.S. Income Tax Return for Real Estate  |   |
|       | digitally; 16 now available (9/10/20)                 | Investment Trusts   | AICPA letter to Congress supporting S. 3995,          |
|       |   | Form 1120-L, U.S. Life Insurance Company Income Tax Return  | Remote and Mobile Worker Relief Act of 2020           |
|       | IR-2020-203, IRS to mail special                      | <ul> <li>Form 1120-PC, U.S. Erre insurance Company income Tax Return</li> <li>Form 1120-PC, U.S. Property and Casualty Insurance Company</li> </ul> | (6/18/20)   |
|       | letter to estimated 9 million non-                    | Income Tax Return   |   |
|       | filers, urging them to claim                          | Form 8453 series, Form 8878 series, and Form 8879 series  | SBA PPP info  |
|       | Economic Impact Payment by Oct.                       |   |   |
|       | <u>15 at IRS.gov</u> (9/8/20)                         | regarding IRS e-file <u>Signature Authorization</u> forms<br>There's no specific digital signature product tax professionals are                    | SBA Paycheck Protection Program Loan Report           |
|       |   | required to use to e-file these forms." (9/10/20)   | <u>Round 2 (6/1/2020)</u>                             |
|       | IR-2020-195, <u>Guidance issued to</u>                | required to use to e-me these forms. (9/10/20)  |   |
|       | implement Presidential                                | IR-2020-214, IRS releases state-by-state breakdown of nearly 9 million  | Treasury Paycheck Protection Program (PPP)            |
|       | Memorandum deferring certain                          | non-filers who will be mailed letters about Economic Impact Payments  | FAQs (5/27/20 updated, 5/19/20 updated,               |
|       | employee Social Security tax                          | (9/17/20)   | 5/13/20 updated, 5/6/20 updated, 5/5/20               |
|       | withholding and IRS Notice 2020-                      | ()/1//20)   | updated, 5/4/20 updated, 4/28/20 updated 37           |
|       | 65 Relief with Respect to                             | IR-2020-213, IRS reminds taxpayers who filed an extension that the Oct.   | FAQs, 4/26/20 updated, 4/23/20 updated,               |
|       | Employment Tax Deadlines                              | 15 due date approaches (9/16/20)  | 4/8/20 updated, 4/6/20 originally posted)             |
|       | Applicable to Employers Affected                      |   |   |
|       | by the Ongoing Coronavirus<br>(COVID-19) Disease 2019 | IR-2020-212, IRS reminds taxpayers and practitioners of expedited letter  | SBA Interim Final Rule on Loan Forgiveness            |
|       | Pandemic (8/28/20)                                    | ruling procedures (9/16/20)   | (originally posted 5/22/2020)                         |
|       | 1 and child (0/20/20)                                 |   |   |
|       | IR-2020-194, IRS approves                             | Notice 2020-66, Guidance regarding the premium tax credit and   | SBA Interim Final Rule on SBA Loan Review             |
|       | temporary use of e-signatures for                     | Medicaid coverage of COVID-19 testing and diagnostic services   | Procedures and Related Borrower and Lender            |
|       | certain forms (8/28/20)                               | (9/9/20)  | <u>Responsibilities</u> (originally posted 5/22/2020) |
| L     | (0/20/20)   |   |   |

| State | Guidance/Date   | Guidance Relief Provisions for Coronavirus   | Other Information   |
|-------|---|--|---|
|       | IRS <u>memorandum</u> for all services<br>and enforcement employees from<br>Sunita Lough on Temporary<br>Deviation from Handwritten<br>Signature Requirement for Limited  | Notice 2020-65, <u>Relief with Respect to Employment Tax Deadlines</u><br><u>Applicable to Employers Affected by the Ongoing Coronavirus</u><br>( <u>COVID-19</u> ) <u>Disease 2019 Pandemic</u> (8/28/20)<br>IRS Statement on Economic Impact Payments by state (as of Aug. 28,   | SBA Interim Final Rule on Second Extension of<br>Limited Safe Harbor with Respect to<br>Certification Concerning Need for PPP Loan<br>and Lender Reporting (originally posted<br>5/20/2020)   |
|       | List of Tax Forms (8/27/20)<br>IR-2020-192, <u>IRS: 50,000 spouses</u><br>to get catch-up Economic Impact<br>Payments (8/25/20)   | 2020) (8/28/20)<br>IR-2020-206, <u>IRS adds six more forms to list that can be signed</u><br>digitally; 16 now available (9/10/20)   | Summary on House Heroes bill (5/18/20)<br>AICPA revised loan forgiveness calculator<br>(5/18/20)  |
|       | Notice 2020-62, <u>Modifies the two</u><br>safe harbor explanations in Notice<br>2018-74, 2018-40 I.R.B. 529, that<br>may be used to satisfy the<br>requirement under § 402(f) of the<br>Internal Revenue Code (Code) that<br>certain information be provided to<br>recipients of eligible rollover | <ul> <li>IR-2020-203, <u>IRS to mail special letter to estimated 9 million non-filers</u>, <u>urging them to claim Economic Impact Payment by Oct. 15 at IRS.gov</u> (9/8/20)</li> <li>IR-2020-195, <u>Guidance issued to implement Presidential Memorandum</u> deferring certain employee Social Security tax withholding and IRS <u>Notice 2020-65</u> Relief with Respect to Employment Tax Deadlines Applicable to Employers Affected by the Ongoing Coronavirus (COVID-19) Disease 2019 Pandemic (8/28/20)</li> </ul> | Forbes Toni Nitti <u>Article on SBA PPP loan</u><br><u>forgiveness application</u> "SBA Releases<br>Paycheck Protection Program Loan Forgiveness<br>Application: A Deep Dive" and Ed Zollars <u>blog</u><br><u>post</u> "PPP Loan Forgiveness Application and<br>Instructions Released by SBA" and <u>article</u><br>"First Look at Applying for PPP Loan<br>Forgiveness" (5/16/20) |
|       | distributions (8/6/20)<br>Notice 2020-61, <u>Provides guidance</u><br>regarding the special rules relating<br>to single-employer defined benefit<br>pension plans under § 3608 of the<br><u>CARES Act</u> (8/6/20)  | IR-2020-194, <u>IRS approves temporary use of e-signatures for certain</u><br><u>forms</u> (8/28/20) and IRS <u>memorandum</u> for all services and enforcement<br>employees from Sunita Lough on Temporary Deviation from<br>Handwritten Signature Requirement for Limited List of Tax Forms<br>(8/27/20)   | SBA Paycheck Protection Program (PPP) Loan<br>Forgiveness Application and Instructions for<br>Borrowers (fill-in form) (OMB control number<br>3245-0407 (expiration date 10/31/2020) SBA<br>Form 3508 and press release number 20-41<br>(5/15/20)   |
|       | IRS statement on <u>failure to deposit</u><br><u>penalties on some employers</u><br><u>claiming new tax credits</u> (8/21/20)<br><u>IRS statement on IRS temporarily</u><br><u>stops mailing notices to taxpayers</u><br>with balances due (8/21/20)  | The IRS <u>announced</u> today that it will temporarily accept electronic or<br>digital signatures for certain forms that currently require a handwritten<br>signature, provided they are mailed by or on December 31, 2020. This<br>exception only applies to the forms specified below, which cannot be<br>filed electronically.<br>The IRS said it is taking this action "to protect the health of taxpayers<br>and tax professionals" during the COVID-19 pandemic. The IRS said no                                    | JCT <u>revenue estimate of HEROES</u> (5/15/20)<br><u>AICPA Press Release on AICPA Offers Loan</u><br><u>Forgiveness Calculator for Paycheck Protection</u><br><u>Program (PPP)</u> - Template Shared with<br>Treasury and SBA to Help Resolve Outstanding  |
|       | COVID Tax Tip 2020-117, <u>People</u><br>should have tax withheld from<br>unemployment now to avoid a tax-<br>time surprise (9/10/20)<br>COVID Tax Tip 2020-116, <u>E-</u>  | <ul> <li>specific technology is required to create the electronic or digital signatures.</li> <li>The list of forms on which e-signatures may be used includes the following: <ul> <li>E-file signature authorization forms (i.e., Form 8453-series, Form 8878-series and Form 8879-series)</li> <li>"Specialty" 1120-series forms (i.e., Forms 1120-REIT, 1120-</li> </ul> </li> </ul>  | Issues in Process (5/14/20)<br><u>AICPA PPP loan forgiveness services matrix</u><br>(5/6/20)<br>SBA Interim final rule - Docket Number SBA-<br>2020-2028 RIN 3245-AH42 Business Loan<br><u>Program Temporary Changes; Paycheck</u>  |
|       | signatures temporarily allowed on<br>some tax forms (9/10/20)   | • Specialty 1120-series forms (i.e., Forms 1120-REI1, 1120-<br>RIC, 1120-C, 1120-L and 1120-PC)  | Protection Program – Loan Increases (5/13   |

| State | Guidance/Date   | Guidance Relief Provisions for Coronavirus   | Other Information   |
|-------|---|--|---|
| State | COVID Tax Tip 2020-113, Federal<br>benefit recipients with children have<br>more time to get the \$500 Economic<br>Impact Payment (9/2/20)<br>COVID Tax Tip 2020-111, Millions<br>of taxpayers receive a tax refund<br>interest payment (8/31/20)<br>COVID Tax Tip 2020-107,<br>Deadline to file and pay heavy<br>highway vehicle use tax is Aug. 31<br>(8/24/20)<br>COVID Tax Tip 2020-101, Using<br>the Tax Withholding Estimator will<br>help taxpayers avoid surprises next<br>year (8/12/20)<br>COVID Tax Tip 2020-97, Dirty<br>Dozen part 2: Thieves are constantly<br>coming up with ways to scam<br>taxpayers (8/5/20)<br>COVID Tax Tip 2020-96, Dirty<br>Dozen part 1: Taxpayers should be<br>on the lookout for these scams<br>(8/4/20)<br>IR-2020-187, IRS: Deadline to<br>return distributions to retirement<br>accounts is Aug. 31 (8/24/20)<br>IR-2020-185, IRS: Unemployment<br>compensation is taxable; have tax<br>withheld now and avoid a tax-time<br>surprise (8/19/20) | <ul> <li>Guidance Relief Provisions for Coronavirus</li> <li>Form 1066, U.S. Income Tax Return for Real Estate Mortgage<br/>Investment Conduit</li> <li>Form 8832, Entity Classification Election</li> <li>Form 8802, Application for U.S. Residency Certification</li> <li>Form 3115, Application for Change in Accounting Method"<br/>(8/28/20)</li> <li>IR-2020-192, IRS: 50,000 spouses to get catch-up Economic Impact<br/>Payments (8/25/20)</li> <li>Notice 2020-62, Modifies the two safe harbor explanations in Notice<br/>2018-74, 2018-40 LR.B. 529, that may be used to satisfy the requirement<br/>under § 402(f) of the Internal Revenue Code (Code) that certain<br/>information be provided to recipients of eligible rollover<br/>distributions (8/6/20)</li> <li>Notice 2020-61, Provides guidance regarding the special rules relating to<br/>single-employer defined benefit pension plans under § 3608 of the<br/>CARES Act (8/6/20)</li> <li>IRS statement on failure to deposit penalties on some employers<br/>claiming new tax credits (8/21/20)</li> <li>IRS statement on IRS temporarily stops mailing notices to taxpayers<br/>with balances due (8/21/20)</li> <li>COVID Tax Tip 2020-117, People should have tax withheld from<br/>unemployment now to avoid a tax-time surprise (9/10/20)</li> <li>COVID Tax Tip 2020-113, Federal benefit recipients with children have<br/>more time to get the \$500 Economic Impact Payment (9/2/20)</li> <li>COVID Tax Tip 2020-111, Millions of taxpayers receive a tax refund<br/>interest payment (8/31/20)</li> <li>COVID Tax Tip 2020-107, Deadline to file and pay heavy highway<br/>vehicle use tax is Aug. 31 (8/24/20)</li> </ul> | US Congress – House Democratic proposed<br>legislation phase 4 – <u>bill text</u> (H.R. 6800) –<br>"Health and Economic Recovery Omnibus<br>Emergency Solutions Act" or the " <u>HEROES</u><br><u>Act</u> " and <u>Title-by-Title Summary</u> and <u>One</u><br><u>pager</u> (5/12/20)<br>Committee on Small Business – <u>Fact Sheet on</u><br><u>Heroes Act</u> introduced and <u>Section Summary</u><br>on Heroes Act and <u>COVID-19 webpage</u><br>(5/12/20)<br><u>Summary highlights on Heroes bill</u> (5/14/20)<br><u>Summary on PPP certifications and new safe</u><br><u>harbor</u> (5/13/20)<br>Tax Policy Center – <u>Tax Policy in the COVID-<br/>19 Economy</u> – blogs (5/12/20)<br>SBA <u>Interim Final Rule</u> - Docket Number SBA-<br>2020-0026 RIN 3245-AH41 Business Loan<br>Program Temporary Changes; Paycheck<br>Protection Program – Requirements – Extension<br>of Limited Safe Harbor with Respect to<br>Certification Concerning Need for PPP Loan<br>Request (5/8/20)<br>SBA <u>Inspector General (IG) Flash Report</u> on<br>Implementation on the Paycheck Protection<br>Program (PPP) (5/8/20)<br>TXCPA letter on PPP loan expenses<br>deductibility (5/7/20)<br>AICPA <u>letter</u> to Congress on deductibility of<br>PPP expenses (5/6/20) |
|       | IR-2020-180, <u>IRS takes new steps</u><br>to ensure people with children<br>receive \$500 Economic Impact<br><u>Payments</u> (8/14/20)   |  | IRS Shuts Kansas City Campus Again After<br>Worker Gets Covid-19 (5/4/20, Bloomberg Tax<br>article)   |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus  | Other Information  |
|-------|--|---|--|
|       | Notice 2020-55 provides expanded   | COVID Tax Tip 2020-97, Dirty Dozen part 2: Thieves are constantly   | Article on PPP Loan Good Faith Certification:                                |
|       | disaster relief, in the form of a  | coming up with ways to scam taxpayers (8/5/20)  | Now What?  |
|       | postponement until October 31,   |   |  |
|       | 2020 for taxpayers who owe a   | COVID Tax Tip 2020-96, <u>Dirty Dozen part 1: Taxpayers should be on</u>  | Chart of Comparison: Employer Options for                                    |
|       | federal excise tax for sales of sport                                      | the lookout for these scams (8/4/20)  | <u>Covid-19 Relief</u> (5/4/20)  |
|       | fishing or archery equipment for the                                       |   |  |
|       | first quarter of 2020. (8/7/20)  | IR-2020-187, IRS: Deadline to return distributions to retirement  | SBA Interim Final Rule, Docket Number SBA-                                   |
|       |  | <u>accounts is Aug. 31</u> (8/24/20)  | 2020-0023, RIN 3245-AH39,  |
|       | Leave Sharing Plans Frequently   | ID 2020 195 IDC Handle and the state of the 11 state of   | Business Loan Program Temporary Changes;                                     |
|       | Asked Questions (8/3/20)   | IR-2020-185, <u>IRS: Unemployment compensation is taxable; have tax</u>   | Paycheck Protection Program –  |
|       | TD 0004 Terrare  | withheld now and avoid a tax-time surprise (8/19/20)  | Requirements – Corporate Groups and Non-                                     |
|       | TD 9904, Temporary   | ID 2020 180 IDS takes now store to ensure a call with shildren reasing  | Bank and Non-Insured Depository Institution                                  |
|       | Regulation, <u>Recapture of Excess</u><br>Employment Tax Credits under the | IR-2020-180, IRS takes new steps to ensure people with children receive \$500 Economic Impact Payments (8/14/20)      | Lenders (4/30/20)  |
|       | Families First Act and the CARES   | <u>\$500 Economic impact Payments</u> (8/14/20)   | SBA Form 1502 and Instructions (4/29/20)                                     |
|       | Act (7/29/20)  | Notice 2020-55 provides expanded disaster relief, in the form of a  | $\frac{101111302}{101111302}$ and $\frac{113114010113}{101111302}$ (4/23/20) |
|       | <u>Act</u> (1/2)/20)   | postponement until October 31, 2020, of certain Federal excise tax filing   | Treasury wants stimulus payments to dead                                     |
|       |  | and payment deadlines, and associated interest, penalties, and additions  | people repaid (article in Politico) (4/28/20)                                |
|       | Temporary procedure to fax   | to tax, for taxpayers who owe a federal excise tax for sales of sport   |  |
|       | automatic consent Forms 3115 due   | fishing or archery equipment for the first quarter of 2020. (8/7/20)  | Treasury Statements on CARES   |
|       | to COVID-19 (7/29/20)  |   |  |
|       |  | Leave Sharing Plans Frequently Asked Questions (8/3/20)   | Treasury and SBA joint statement on n the                                    |
|       | NPRM-REG-111879-20,  |   | Review Procedure for Paycheck Protection Program                             |
|       | Recapture of Excess Employment   | TD 9904, Temporary Regulation, <u>Recapture of Excess Employment Tax</u>  | Loans (4/28/20)  |
|       | Tax Credits under the Families   | Credits under the Families First Act and the CARES Act (7/29/20)  |  |
|       | First Act and the CARES Act  |   | PPP Disbursement Guidelines (4/28/20)  |
|       | (7/29/20)  | Temporary procedure to fax automatic consent Forms 3115 due to  |  |
|       |  | <u>COVID-19</u> (7/29/20)   | AICPA letter to Treasury and Fed on short-                                   |
|       | REG-125716-18, <u>Temporary</u>  |   | term lending (4/27/20)   |
|       | Regulation, Carryback of   | NPRM-REG-111879-20, <u>Recapture of Excess Employment Tax Credits</u>   |  |
|       | Consolidated Net Operating Losses  | under the Families First Act and the CARES Act (7/29/20)  | Treasury, IRS Announce Significant   |
|       | (7/8/20)   | DEC 125716 10 Theorem Dec Inter Courts In Court inter I   | Enhancements and Updates to Get My Payment                                   |
|       | DEC 102007 10 Service 42 L   | REG-125716-18, <u>Temporary Regulation</u> , <u>Carryback of Consolidated</u><br><u>Net Operating Losses</u> (7/8/20) | <u>App</u> (4/26/20)   |
|       | REG-123027-19 Section 42, <u>Low-</u><br><u>Income Housing Credit</u>      | Net Operating Losses (7/8/20)   | Treasury Department - PAYCHECK   |
|       | Compliance-Monitoring  | REG-123027-19 Section 42, Low-Income Housing Credit Compliance-   | PROTECTION PROGRAM - HOW TO  |
|       | Regulations  | Monitoring Regulations  | CALCULATE MAXIMUM LOAN   |
|       | Regulations  | Montoring Regulations   | AMOUNTS – BY BUSINESS TYPE (4/24/20)   |
|       | Notice 2020-58, Provides temporary   | Notice 2020-58, Provides temporary relief from certain requirements   |  |
|       | relief from certain requirements   | under § 47 of the Internal Revenue Code in response to the ongoing  | SBA Report on the PPP (4/17/20)  |
|       | under § 47 of the Internal Revenue   | Coronavirus Disease 2019 (COVID-19) pandemic (7/30/20)  | Approvals through noon 4/16/20: 1.66 million                                 |
|       | Code in response to the ongoing  |   | loans issued totaling \$343B.  |
|       | Coronavirus Disease 2019 (COVID-   | IR-2020-173, IRS grants additional relief for rehabilitation credit   |  |
|       | <u>19) pandemic</u> (7/30/20)  | <u>deadlines</u> (7/30/20)  |  |
|       | <u>19) pandemic</u> (7/30/20)  | $\underline{ucaumics}(1/30/20)$   |  |

| State | Guidance/Date   | Guidance Relief Provisions for Coronavirus   | Other Information  |
|-------|---|--|--|
|       | IR-2020-173, <u>IRS grants additional</u><br>relief for rehabilitation credit<br>deadlines (7/30/20)  | IR-2020-172, <u>IRS: New law provides relief for eligible taxpayers who</u><br>need funds from IRAs and other retirement plans (7/29/20)<br>IR-2020-169, IRS provides guidance on recapturing excess employment  | SBA <u>Procedural Notice</u> 5000-20020 on<br>Implementation of Section 1112 of the CARES<br>Act, Subsidy for Certain Loan Payments, for the<br>7(a) and 504 Loan Programs (4/16/20)                                 |
|       | IR-2020-173, <u>IRS grants additional</u><br>relief for rehabilitation credit<br>deadlines (7/30/20)  | IR-2020-162, IRS: Seniors, retirees not required to take distributions         from retirement accounts this year under new law (7/17/20)  | AICPA <u>Press Release</u> on AICPA Urges<br>Additional Funding for Paycheck Protection<br>Program (4/16/20)   |
|       | IR-2020-172, <u>IRS: New law</u><br>provides relief for eligible taxpayers<br>who need funds from IRAs and  | FS-2020-10, <u>IRS payment options</u> (7/9/20)  | SBA <u>Statement</u> on Website about unable to accept new application for PPP (4/16/20)   |
|       | other retirement plans (7/29/20)<br>IR-2020-169, <u>IRS provides</u><br>guidance on recapturing excess<br>employment tax credits (7/27/20)        | Notice 2020-57, Update for Weighted Average Interest Rates, Yield<br>Curves, and Segment Rates (7/16/20)<br>Notice 2020-56, Additional Relief with Respect to Deadlines under<br>Section 501(r)(3) Applicable to Hospital Organizations Affected by the<br>Ongoing Coronavirus Disease 2019 Pandemic (7/14/20) | "The SBA is currently unable to accept new<br>applications for the Paycheck Protection Program<br>based on available appropriations funding.<br>Similarly, we are unable to enroll new PPP lenders<br>at this time." |
|       | IR-2020-162, <u>IRS: Seniors, retirees</u><br>not required to take distributions<br>from retirement accounts this year<br>under new law (7/17/20) | Notice 2020-54, <u>Guidance on Reporting Qualified Sick Leave Wages</u><br>and <u>Qualified Family Leave Wages Paid Pursuant to the Families First</u><br><u>Coronavirus Response Act</u> (7/8/20)   | Forbes article - <u>Ten Things We Need To Know</u><br><u>About Paycheck Protection Program (PPP)</u><br><u>Loan Forgiveness</u> (4/15/20)  |
|       | FS-2020-10, <u>IRS payment options</u><br>(7/9/20)  | Notice 2020-53, <u>Temporary relief from certain requirements for</u><br><u>qualified low-income housing projects and for qualified residential rental</u><br><u>projects</u> (7/10/20)  | BloombergTax Webinar <u>Presentation on Latest</u><br><u>Coronavirus Impact on Payroll</u> (4/14/20)<br><u>AICPA Recommendations - PPP Application</u>   |
|       | Notice 2020-57, Update for<br>Weighted Average Interest Rates,<br>Yield Curves, and Segment Rates<br>(7/16/20)                                    | Notice 2020-52, <u>COVID-19 Relief and Other Guidance on Mid-Year</u><br><u>Reductions or Suspensions of Contributions to Safe Harbor § 401(k) and</u><br>§ 401(m) Plans (6/23/20)   | Documents for Lenders (4/10/20)<br>Summaries of expanded extended filing and<br>payment to 7/15 in IRS Notice 2020-23:   |
|       | Notice 2020-56, <u>Additional Relief</u><br>with Respect to Deadlines under<br>Section 501(r)(3) Applicable to                                    | Notice 2020-50, <u>Guidance for Coronavirus-Related Distributions and</u><br>Loans from Retirement Plans Under the CARES Act (6/19/20)   | - <u>Overview of relief provided by Notice</u><br>2020-23  |
|       | Hospital Organizations Affected by<br>the Ongoing Coronavirus Disease<br>2019 Pandemic (7/14/20)  | Notice 2020-48, <u>Relief for Taxpayers Affected by Ongoing Coronavirus</u><br><u>Disease Pandemic, Related to Sport Fishing Equipment and Bows and</u><br><u>Arrows Excise Tax Filing and Payment Deadlines</u> (6/22/20)   | - Additional filing and payment relief -<br>individuals, estates and trusts  |
|       | Notice 2020-54, <u>Guidance on</u><br><u>Reporting Qualified Sick Leave</u>   | CARES Act Coronavirus Relief Fund frequently asked questions<br>(7/6/20)   | - <u>IRS provides additional relief for S</u><br>corporations and partnerships   |
|       | Wages and Qualified Family Leave<br>Wages Paid Pursuant to the Families<br>First Coronavirus Response Act<br>(7/8/20)                             | Frequently Asked Questions about Taxation of Provider Relief Payments (7/6/20)   | <ul> <li><u>IRS extends deadlines for exempt</u><br/>organizations</li> </ul>  |

| State    | Guidance/Date   | Guidance Relief Provisions for Coronavirus  | Other Information                                     |
|----------|---|---|---|
|          |   | IRS Statement on Economic Impact Payments by state (6/30/20 updated,  | - IRS extends the deadlines for certain tax           |
|          | Notice 2020-53, Temporary relief                                | originally 6/26/20)   | <u>credit filings</u>                                 |
|          | from certain requirements for                                   |   |   |
|          | qualified low-income housing                                    | IRS Statement on Taxpayer Assistance Centers (6/26/20)  | - IRS extends certain excise filing deadlines         |
|          | projects and for qualified residential                          |   | for specified taxpayers                               |
|          | rental projects (7/10/20)                                       | Starting Monday, June 29, 2020, the IRS will begin opening its  |   |
|          |   | Taxpayer Assistance Centers (TACs) to the public in phases. To ensure   | - IRS extends the timeline to invest in               |
|          | Notice 2020-52, COVID-19 Relief                                 | the safety of the public and employees, people seeking in-person  | Qualified Opportunity Funds                           |
|          | and Other Guidance on Mid-Year                                  | assistance at a TAC will need to call <u>844-545-5640</u> to make an  |   |
|          | Reductions or Suspensions of                                    | appointment. Appointments will be available if people need assistance   | - IRS extends time to file documents for              |
|          | Contributions to Safe Harbor §                                  | for authentication of identity and document validation related to tax   | accounting methods and periods                        |
|          | 401(k) and § 401(m) Plans (6/23/20)                             | return filing or application for an Individual Taxpayer Identification  |   |
|          |   | Number; Sailing Clearances required for foreign travel by resident and  | AICPA Press Release with Thanks                       |
|          | Notice 2020-50, Guidance for                                    | non-resident aliens leaving the United States; assistance with Economic   | Congressional Caucus on CPAs and Accountants          |
|          | Coronavirus-Related Distributions                               | Impact Payment Issues; and cash payments.   | for Calling for Consistency in PPP Loan               |
|          | and Loans from Retirement Plans                                 | For an up-to-date listing of TAC locations as they are opened, go to  | Application Documents (4/9/20)                        |
|          | Under the CARES Act (6/19/20)                                   | Contact Your Local IRS Office.  |   |
|          |   | If tax forms and publications are needed, the fastest and easiest way to  | AICPA Press Release that Commends Treasury            |
|          | Notice 2020-48, <u>Relief for</u>                               | get them is through IRS.gov. Most tax forms, instructions and   | and IRS for Issuing Broad Tax Relief in Light of      |
|          | Taxpayers Affected by Ongoing                                   | publications needed can be downloaded from Forms, Instructions &  | <u>COVID-19</u> (4/9/20)                              |
|          | Coronavirus Disease Pandemic,                                   | Publications. After July 19, orders may be placed online at Order Forms   |   |
|          | Related to Sport Fishing Equipment                              | <u>&amp; Publications</u> . Taxpayers without access to the internet can call <u>800-</u>   | (See more AICPA tax policy and advocacy               |
|          | and Bows and Arrows Excise Tax<br>Filing and Payment Deadlines  | 829-3676 to request forms by mail.  | efforts here.)  |
|          |   | IRS live phone assistance is still limited at this time. For Economic   |   |
|          | (6/22/20)   | Impact Payment questions, call <u>800-919-9835</u> . For other issues, please visit <u>Let Us Help You</u> to find the phone number for the office best | IRS <u>IR-2020-68</u> (4/9/20) IRS urges taxpayers to |
|          |   | equipped to address your specific concerns.   | use electronic options; outlines online               |
|          | CARES Act Coronavirus Relief                                    | As a reminder, IRS.gov offers numerous online options for tax help that   | assistance – PPS closed                               |
|          | Fund frequently asked questions                                 | can save time and effort. Services include:   |   |
|          | (7/6/20)  | <u>Where's My Refund?</u> , check your refund status and estimated  | COVID-19 Response Guide and COVID-19                  |
|          | Frequently Asked Questions shout                                | delivery date   | Cash Flow & Tax Relief Flowchart (p. 15 of            |
|          | Frequently Asked Questions about<br>Taxation of Provider Relief | <ul> <li>Free File, use free tax software offered through IRS partners to</li> </ul>  | 21) (4/9/20)  |
|          | Payments (7/6/20)   | allow you to file your taxes online   | AICPA Tax Filing FAQs from AICPA Tax                  |
|          | <u>1 ayments</u> (1/0/20)                                       | <u>Get Transcript</u> , view a transcript online and print it   | Policy and Advocacy group and Journal of              |
|          | IRS Statement on Economic Impact                                | <ul> <li><u>Direct Pay</u>, make tax payments or estimated tax payments</li> </ul>  | Accountancy article on it $(4/7/20)$                  |
|          | Payments by state (6/26/20)                                     | directly debited from your checking or savings account  | Accountancy article on it (4/7/20)                    |
|          | <u>ruyments ey state</u> (6,26,26)                              | Electronic Federal Tax Payment System, individuals or   | AICPA list of recommended documents and               |
|          | IRS Statement on Taxpayer                                       | businesses can make all types of federal tax payments   | direction on key calculations for PPP loan            |
|          | Assistance Centers (6/26/20)                                    | <ul> <li>Online Payment Agreement, set up installment payments to pay</li> </ul>  | applicants – shared recommendations with              |
|          |   | taxes you owe   | Congress (4/6/20)                                     |
|          | IRS statement on interest payments                              | Where's My Amended Return, track the status of your amended   | Congress (1/0/20)                                     |
|          | (6/24/20)   | return  |   |
|          |   | <ul> <li>Answers to tax law questions, get answers many tax questions</li> </ul>  | AICPA Press Release on AICPA Letter to                |
|          |   | - <u>Answers to tax law questions</u> , get answers many tax questions  | Mnuchin: "it's impractical, if not impossible,        |
| <u>L</u> | 1   | 1   |   |

| State | Guidance/Date                          | Guidance Relief Provisions for Coronavirus                                      | Other Information                              |
|-------|--|---|--|
|       |  | <u>About Your IRS Notice or Letter</u> , get additional information             | for taxpayers and their advisors to continue   |
|       | IR-2020-158, IRS is sending letters    | about your letter or notice   | business as usual" (4/7/20)                    |
|       | to those experiencing a delay with     | • All IRS Forms and Publications, find and download current tax                 |  |
|       | advance payment of employer            | forms, instructions and publications" (6/26/20)                                 | AICPA Press Release on AICPA Applauds          |
|       | credits (7/15/20)                      |   | Additional Clarity in Treasury FAQ on Paycheck |
|       | <u> </u>                               | IRS statement on interest payments (6/24/20)                                    | Protection Program (4/7/20)                    |
|       | IR-2020-156, IRS provides              |   |  |
|       | additional relief for tax-exempt       | Interest on individual 2019 refunds reflected on returns filed by July 15,      | AICPA Press Release on AICPA Recommends        |
|       | hospitals: Deadline for completing     | 2020 will generally be paid from April 15, 2020 until the date of the           | Lender Documents and Key Calculations to Use   |
|       | certain needs assessment               | refund. Interest payments may be received separately from the refund. By        | in PPP Applications (4/6/20)                   |
|       | requirements moved to Dec. 31          | law, the interest rate on both overpayment and underpayment of tax is           |  |
|       | (7/14/20)                              | adjusted quarterly. The interest rate for the second quarter, ending on June    | AICPA Press Release on AICPA Offers            |
|       | (7/14/20)                              | 30, 2020, is 5% per year, compounded daily. The interest rate for the third     | Resources for CPA Firms Helping Small          |
|       | ID 2020 154 IDS                        | quarter, ending September 30, 2020, is 3% per year, compounded daily.           | Businesses Access Paycheck Protection Program  |
|       | IR-2020-154, <u>IRS reminder: File</u> | IR-2020-158, IRS is sending letters to those experiencing a delay with          | (4/6/20)                                       |
|       | and pay 2019 business taxes by July    | advance payment of employer credits (7/15/20)                                   |  |
|       | 15; 2020 estimated tax also due        | IR-2020-156, IRS provides additional relief for tax-exempt hospitals:           | AICPA Press Release on AICPA Coalition         |
|       | (7/14/20)                              | Deadline for completing certain needs assessment requirements moved             | Recommends PPP Applicants Use Gross Payroll    |
|       |  | to Dec. 31 (7/14/20)  | Approach in Calculations (4/4/20)              |
|       | IR-2020-153, <u>IRS reminder:</u>      | IR-2020-154, IRS reminder: File and pay 2019 business taxes by July             |  |
|       | Taxpayers can get an extension to      | 15; 2020 estimated tax also due (7/14/20)                                       | AICPA Press Release on AICPA Calls on          |
|       | <u>Oct. 15 to file taxes</u> (7/14/20) | IR-2020-153, IRS reminder: Taxpayers can get an extension to Oct. 15            | Accounting Profession to Support Rollout of    |
|       |  | <u>to file taxes</u> (7/14/20)  | Small Business Relief Program (4/3/20)         |
|       | IR-2020-150, <u>IRS gives tips on</u>  | IR-2020-150, IRS gives tips on filing, paying electronically and                |  |
|       | filing, paying electronically and      | checking refunds online; 2019 tax returns and payments due July 15              | IRS Installment Agreement Direct Debit         |
|       | checking refunds online; 2019 tax      | (7/13/20)   | Frequently Asked Questions (4/3/20)            |
|       | returns and payments due July 15       | IR-2020-148, <u>IRS provides last-minute tips for last-minute filers</u>        |  |
|       | (7/13/20)                              | (7/10/20)   | AICPA Release on ethical implications to       |
|       |  | IR-2020-144, Treasury, IRS issue guidance on reporting qualified sick           | consider for COVID-19 PPP loan applications    |
|       | IR-2020-148, IRS provides last-        | and family leave wages paid (7/8/20)  | (4/3/20)                                       |
|       | minute tips for last-minute filers     | IR-2020-142, <u>Taxpayers need to resume payments by July 15</u> (7/8/20)       |  |
|       | (7/10/20)                              | IR-20-140, IRS reminds members of the U.S. Armed Forces of special              | AICPA Press Release - AICPA Says Current       |
|       |  | tax breaks, helpful resources as the July 15 tax deadline approaches            | Tax Filing and Payment Extensions Are Not      |
|       | IR-2020-144, Treasury, IRS issue       | (7/7/20)  | Enough, IRS Must Act Quickly (4/2/20)          |
|       | guidance on reporting qualified sick   | IR-2020-138, Treasury Department and IRS issue guidance for                     |  |
|       | and family leave wages paid            | consolidated groups regarding net operating losses (7/2/20)                     | SBA Guidance – Proposed Regulations –          |
|       | (7/8/20)                               | IR-2020-136, <u>IRS provides tax relief for the low-income housing credit</u>   | Interim Final Rule on Business Loan Program    |
|       |  | and bonds for qualified residential rental projects (7/1/20)                    | Temporary Changes; Paycheck Protection         |
|       | IR-2020-142, Taxpayers need to         | IR-2020-135, <u>IRS unclaimed refunds of \$1.5 billion waiting for tax year</u> | Program – Additional Eligibility Criteria and  |
|       | resume payments by July 15             | 2016; taxpayers face July 15 deadline (7/1/20)                                  | Requirements for Certain Pledges of Loans      |
|       | (7/8/20)                               | IR-2020-134, <u>Taxpayers should file by July 15 tax deadline; automatic</u>    | (PPP) (4/13/20)                                |
|       | (10/20)                                | extension to Oct. 15 available (6/29/20)  |  |
|       |  | IR-2020-131, IRS: July 15 tax payment deadline approaching; plan on             |  |
|       |  | scheduling multiple payments now (6/26/20)                                      |  |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus   | Other Information                                 |
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|       | IR-20-140, IRS reminds members of                                    | IR-2020-127, IRS announces rollover relief for required minimum  | SBA Guidance – Proposed Regulations – Final       |
|       | the U.S. Armed Forces of special                                     | distributions from retirement accounts that were waived under the  | Interim Rule on Business Loan Program and         |
|       | tax breaks, helpful resources as the                                 | <u>CARES Act</u> (6/23/20)   | Paycheck Protection Program (PPP) – (4/2/20)      |
|       | July 15 tax deadline approaches                                      | IR-2020-126, IRS extends July 15, other upcoming deadlines for tornado   |   |
|       | (7/7/20)   | victims in parts of the South; provides other relief (6/23/20)   | CNN update on IRS release of stimulus checks      |
|       |  | IR-2020-124, Relief for taxpayers affected by COVID-19 who take  | (4/2/20)  |
|       | IR-2020-138, Treasury Department                                     | distributions or loans from retirement plans (6/19/20)   |   |
|       | and IRS issue guidance for   | <u>IR-2020-122</u> , IRS outlines changes to health care spending available  | Payments via direct deposit are to begin the      |
|       | consolidated groups regarding net                                    | under CARES Act (6/17/20)  | week of 4/13 per a briefing the IRS gave to       |
|       | operating losses (7/2/20)  | ID 2020 121 IDS slarts Economic Issues to Desmonth halang to recipient   | House Ways and Means.                             |
|       |  | <u>IR-2020-121</u> , IRS alert: Economic Impact Payments belong to recipient, not nursing homes or care facilities (6/16/20) | Paper checks to start on May 4. IRS says it is    |
|       | IR-2020-136, IRS provides tax  | not nursing nomes of care facilities (0/10/20)   | capable of issuing 5 million checks a week and    |
|       | relief for the low-income housing                                    | IR-2020-120, Treasury, IRS provide tax relief to investors and   | will prioritize lower income recipients first.    |
|       | credit and bonds for qualified                                       | businesses affected by COVID-19 in new markets tax credit transactions   | will prioritize lower income recipients first.    |
|       | residential rental projects (7/1/20)                                 | (6/12/20)  | Could take up to 20 weeks to issue all of the     |
|       |  | (0,12,20)  | paper checks.                                     |
|       | IR-2020-135, IRS unclaimed   | Notice 2020-49 provides a CDE or QALICB with relief for certain  | puper enceks.                                     |
|       | refunds of \$1.5 billion waiting for                                 | specified time-sensitive acts that are due to be performed between April   | DOL Temporary Regulations on                      |
|       | tax year 2016; taxpayers face July                                   | 1, 2020, and Dec. 31, 2020, in order to meet requirements under section  | Paid Leave under the Families First               |
|       | <u>15 deadline</u> (7/1/20)  | 45D of the Internal Revenue Code and its regulations. (6/12/20)  | Coronavirus Response Act (4/1/20 – 124 pages)     |
|       |  |  |   |
|       | IR-2020-134, Taxpayers should file                                   | IRS Statement on Balance Due Notices (6/12/20)   | Department of Treasury Paycheck Protection        |
|       | by July 15 tax deadline; automatic                                   |  | Program application and accompanying              |
|       | extension to Oct. 15 available                                       | FAQs for Nonresident Alien Individuals and Foreign Businesses with   | borrower guide and website supplemental           |
|       | (6/29/20)  | Employees or Agents Impacted by COVID-19 Emergency Travel  | information (3/31/20)                             |
|       |  | Disruptions (6/12/20)  |   |
|       | IR-2020-131, <u>IRS: July 15 tax</u>                                 |  | AICPA Press Release on AICPA Urges                |
|       | payment deadline approaching; plan                                   | COVID Tax Tip 2020-86, <u>Tax returns are due today; taxpayers who can't</u>   | Treasury, IRS to Act Immediately to Provide       |
|       | on scheduling multiple payments                                      | pay should still file today (7/15/20)  | Broader Tax Filing and Payment Relief (3/27/20)   |
|       | <u>now</u> (6/26/20)   | COVID Tax Tip 2020-85, Major changes to retirement plans due to  | (3/27/20)   |
|       | ND 0000 105 ND 0   | COVID-19 (7/14/20)   | AICPA letter to Treasury on essential services    |
|       | IR-2020-127, <u>IRS announces</u>                                    | <u>covid 15</u> (//14/20)  | (3/26/20)   |
|       | rollover relief for required minimum                                 | COVID Tax Tip 2020-84, Have an installment agreement or payment  | (5/20/20)   |
|       | distributions from retirement<br>accounts that were waived under the | plan? Payments should resume starting July 15 (7/13/20)  | AICPA Comment Letter to Treasury and IRS          |
|       | <u>CARES Act (6/23/20)</u>   | * · · · · · · · · · · · · · · · · · · ·  | on Relief for Taxpayers Affected by Ongoing       |
|       | $\underline{CARLSACt}(0/23/20)$                                      | COVID Tax Tip 2020-81, The postponed federal tax deadline applies to   | Coronavirus Disease 2019 Pandemic (3/26/20)       |
|       | IR-2020-126, IRS extends July 15,                                    | taxpayers living overseas (7/7/20)   |   |
|       | other upcoming deadlines for   |  | AICPA Press Release on AICPA Says Senate's        |
|       | tornado victims in parts of the                                      | COVID Tax Tip 2020-79, Deadline for estimated tax payments   | \$2 Trillion Economic Stimulus Bill is Great Step |
|       | tornado ricumo in purto or tito                                      | postponed until Wednesday, July 15 (7/2/20)  | for Small Businesses and Employees (3/26/20)      |
|       |  |  |   |

| State | Guidance/Date   | Guidance Relief Provisions for Coronavirus  | Other Information  |
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|       | South; provides other relief                              | COVID Tax Tip 2020-77, <u>Here are reasons people should file a 2019 tax</u>  | AICPA part of <u>ASAE coalition letter calling for</u>                           |
|       | (6/23/20)   | return; Economic Impact Payment, tax credits available for some   | section 501(c)(6) organizations to be included                                   |
|       |   | (6/30/20)   | in PPP or similar programs (4/2/20)  |
|       | IR-2020-124, <u>Relief for taxpayers</u>                  | COVID Tax Tip 2020-74, Keep Economic Impact Payment notice with   | AICPA part of <u>Chamber Coalition Letter of</u>                                 |
|       | affected by COVID-19 who take                             | other tax records (6/23/20)   | Emergency Assistance for Non-Profits   |
|       | distributions or loans from<br>retirement plans (6/19/20) |   | (3/25/20)  |
|       | <u>retirement plans</u> (0/19/20)                         |   |  |
|       | IR-2020-122, IRS outlines changes                         | COVID Tax Tip 2020-73, Returning an Economic Impact Payment   | AICPA Press Release on AICPA Calls on  |
|       | to health care spending available                         | (6/18/20)   | Treasury, IRS to Provide Extensive Relief to                                     |
|       | under CARES Act (6/17/20)                                 |   | Taxpayers (3/25/20)  |
|       |   | <u>COVID Tax Tip 2020-71</u> , An extension to file is not an extension to pay $f_{12}(20)$   | IDS Communities Ter Delief Websers (2/20/20)                                     |
|       | IR-2020-121, IRS alert: Economic                          | taxes (6/16/20)   | IRS Coronavirus Tax Relief Webpage (3/26/20)                                     |
|       | Impact Payments belong to                                 | COVID Tax Tip 2020-70, An Economic Impact Payment can come on a   | SBA – (Economic Injury) Disaster Loan  |
|       | recipient, not nursing homes or care $f_{1}$              | prepaid debit card (6/12/20)  | Assistance (EIDL) link to SBA website  |
|       | facilities (6/16/20)                                      |   | (3/31/20)  |
|       | IR-2020-120, Treasury, IRS provide                        | Notice 2020-46, Treatment of Amounts Paid to Section 170(c)   | (OMB Control #3247-0406, Expiration Date:  |
|       | tax relief to investors and businesses                    | Organizations under Employer Leave-Based Donation Programs to Aid   | 09/30/2020) (Note: It currently appears that this                                |
|       | affected by COVID-19 in new                               | Victims of the Coronavirus Disease (COVID-19) Pandemic (6/11/20)  | program is accepting applications from section                                   |
|       | markets tax credit transactions                           | FAQs - Carryback of NOLs by certain exempt organizations (6/8/20)   | 501(c)(3) and $501(c)(6)$ organizations.)  |
|       | (6/12/20)   | <u>17AQ8 - Carryback of NOLS by certain exempt organizations</u> (0/0/20)   | SBA Paycheck Protection Program (PPP) link                                       |
|       |   | IR-2020-119, IRS provides guidance on employer leave-based donation   | to SBA website $(3/31/20)$   |
|       | IRS Statement on Balance Due<br>Notices (6/12/20)         | programs that aid victims of the COVID-19 pandemic (6/11/20)  |  |
|       | <u>Notices</u> (0/12/20)                                  |   | DOL Guidance on Paid Sick Leave and  |
|       | FAQs for Nonresident Alien                                | IR-2020-118, IRS reminder: File now, choose direct deposit or schedule  | Expanded FMLA under the Enacted Families   |
|       | Individuals and Foreign Businesses                        | tax payments electronically before the July 15 deadline (6/11/20)   | First Coronavirus Response Act (3/24/20)   |
|       | with Employees or Agents Impacted                         | IR-2020-117, IRS reminder: Deadline postponed to July 15 for those  | "As explained by a Labor Department release                                      |
|       | by COVID-19 Emergency Travel                              | who pay estimated taxes $(6/9/20)$  | (March 24, 2020), provisions in the new law                                      |
|       | Disruptions (6/12/20)                                     |   | will give funds to U.S. businesses with fewer                                    |
|       | Notice 2020-49 provides a CDE or                          | IR-2020-115, IRS warns against COVID-19 fraud; other financial  | than 500 employees to provide employees with                                     |
|       | QALICB with relief for certain                            | schemes (6/8/20)  | paid leave, either for the employee's own health                                 |
|       | specified time-sensitive acts that are                    |   | needs or to care for family members.   |
|       | due to be performed between April                         | <u>Revenue Procedure 2020-34</u> grants temporary relief to arrangements that   | The guidance also includes:  |
|       | 1, 2020, and Dec. 31, 2020, in order                      | are treated as trusts under § 301.7701-4(c) which are, or have tenants who are, experiencing financial hardship as a result of COVID-19, to | • <u>Fact sheet for employees</u>  |
|       | to meet requirements under section                        | allow them to make certain modifications to their mortgages loans and   | Fact sheet for employers     Ouestions and ensures (undeted to 50                |
|       | 45D of the Internal Revenue Code                          | their lease agreements, and to accept additional cash contributions   | • <u>Questions and answers (updated to 59</u><br>questions and answers 3/30/30)" |
|       | and its regulations. (6/12/20)                            | without jeopardizing their tax status as grantor trusts. $(6/4/20)$   | ( <u>Update</u> , 3/24/20)   |
|       | Notice 2020-46, Treatment of                              |   | ( <u></u> )  |
|       | Amounts Paid to Section 170(c)                            | IR-2020-114, IRS provides answers about Coronavirus related tax relief  |  |
|       | Organizations under Employer                              | for Qualified Opportunity Funds and investors and Notice 2020-39  |  |
|       |   |   |  |

| State | Guidance/Date                          | Guidance Relief Provisions for Coronavirus                                    | Other Information                                  |
|-------|--|---|--|
|       | Leave-Based Donation Programs to       | answers questions and updated Qualified Opportunity Zones faqs                | DOL website: COVID-19 FAQs on employee             |
|       | Aid Victims of the Coronavirus         | regarding relief from certain requirements under section 1400Z-2 of the       | plans' retirement benefits, pg 7 - 11 (update      |
|       | Disease (COVID-19) Pandemic            | Internal Revenue Code (Code) and the implementing regulations.                | 4/30/20)   |
|       | (6/11/20)                              | (6/4/20)  |  |
|       |  |   | AICPA FAQs on Coronavirus and Tax Impact           |
|       | FAQs - Carryback of NOLs by            | IR-2020-112 IRS Chief Counsel goes virtual with national Settlement           | <u>FAQs</u> (3/25/20)                              |
|       | certain exempt organizations           | Days; Helps dozens of taxpayers settle their Tax Court cases (6/4/20)         |  |
|       | (6/8/20)                               |   | AICPA <u>Tax Snapshot</u> – Coronavirus Individual |
|       |  | IR-2020-111 159 million Economic Impact Payments processed; Low-              | and Small Business Impacts (3/25/20)               |
|       | Paycheck Protection Program            | income people and others who aren't required to file tax returns can          |  |
|       | Flexibility Act (H.R. 7010, enacted    | quickly register for payment with IRS Non-Filers tool (6/3/20)                | AICPA Press Release on AICPA-Led Coalition         |
|       | 6/5/20)                                |   | Expands Support for Small Business Funding         |
|       |  | IRS provides relief to retirement plan participants to sign                   | (3/24/20)  |
|       | <u>IR-2020-117</u> , IRS reminder:     | elections remotely (6/3/20)   |  |
|       | Deadline postponed to July 15 for      |   | AICPA Press Release on AICPA-led Coalition         |
|       | those who pay estimated taxes          | IRS <u>Notice 2020-42</u> Temporary Relief from the Physical Presence         | Urges Expedited Small Business Funding Via         |
|       | (6/9/20)                               | Requirement for Spousal Consents Under Qualified Retirement Plans             | Payroll Processors (3/22/20)                       |
|       |  | (6/3/20)  |  |
|       | IR-2020-115, IRS warns against         |   | AICPA Press Release on AICPA Thanks                |
|       | COVID-19 fraud; other financial        | IR-2020-109, IRS reminder: June 15 tax deadline postponed to July 15          | Senator Thune and Other Congressional              |
|       | schemes (6/8/20)                       | for taxpayers who live and work abroad $(6/2/20)$                             | Members for Successful Push on April 15 Tax        |
|       |  |   | Filing Extension (3/20/20)                         |
|       | COVID Tax Tip 2020-86, <u>Tax</u>      | IRS <u>Notice 2020-41</u> , Beginning of Construction for Sections 45 and 48; |  |
|       | returns are due today; taxpayers who   | Extension of Continuity Safe Harbor to Address Delays Related to              | AICPA Press Release on AICPA Thanks                |
|       | can't pay should still file today      | COVID-19 (PDF) (5/28/20)  | Department of the Treasury and IRS For April       |
|       | (7/15/20)                              |   | 15 Tax Filing Extension and Expresses              |
|       |  | Notice 2020-39, Relief for Qualified Opportunity Funds and Investors          | Gratitude for Member and State CPA Society         |
|       | COVID Tax Tip 2020-85, <u>Major</u>    | Affected by Ongoing Coronavirus Disease 2019                                  | <u>Outreach</u> (3/20/20)                          |
|       | changes to retirement plans due to     |   |  |
|       | <u>COVID-19</u> (7/14/20)              | IRS Notice 2020-35 postpones deadlines for certain specified time-            | AICPA Press Release on IRS Must Provide            |
|       |  | sensitive actions with respect to certain employment taxes, employee          | Immediate Tax Filing Relief, Expresses Strong      |
|       | COVID Tax Tip 2020-84, <u>Have an</u>  | benefit plans, exempt organizations, and Coverdell education savings          | Concern About Treasury Department Decisions        |
|       | installment agreement or payment       | accounts on account of the ongoing COVID-19 pandemic. The notice              | (3/18/20)  |
|       | plan? Payments should resume           | also provides a temporary waiver of the requirement for a Certified           |  |
|       | starting July 15 (7/13/20)             | Professional Employer Organization to file certain employment tax             | AICPA Press Release on Needed Immediate            |
|       |  | returns and their accompanying schedules electronically. (5/28/20)            | Filing Relief Guidance (3/13/20)                   |
|       | COVID Tax Tip 2020-81, The             |   |  |
|       | postponed federal tax deadline         | FAQs for Individuals Claiming the Medical Condition Exception in              | AICPA release on COVID-19 U.S. Emergency           |
|       | applies to taxpayers living overseas   | <u>2020</u> (5/27/20)   | Declaration: What Does It Mean for U.S.            |
|       | (7/7/20)                               |   | Taxpayers and Tax Practitioners? (3/13/2)          |
|       |  | Questions and Answers about NOL Carrybacks of C Corporations to               |  |
|       | COVID Tax Tip 2020-79, <u>Deadline</u> | Taxable Years in which the Alternative Minimum Tax Applies (5/27/20)          | AICPA calls for individual and business tax        |
|       | for estimated tax payments             |   | filing relief amid Coronavirus pandemic            |
|       |  |   | (3/11/20)  |

|  | Other Information  | Guidance Relief Provisions for Coronavirus  | tate Guidance/Date   | State |
|--|--|---|--|-------|
|  |  | FS-2020-09, IRS' People First Initiative provides compliance relief   | postponed until Wednesday, July 15   |       |
| -20-017-FactSheet  | FEMA News Release HQ-20-01   | (6/2/20)  | (7/2/20)   |       |
|  | (3/13/20)  |   |  |       |
| Declaration  | "COVID-19 Emergency Declara  | <u>FS-2020-08</u> , Schedule and electronically pay federal taxes due by July   | COVID Tax Tip 2020-77, Here are  |       |
|  | Release date:  | 15 (5/28/20)  | reasons people should file a 2019 tax  |       |
|  | March 13, 2020   |   | return; Economic Impact Payment,   |       |
|  | <b>Release Number:</b>   | FS-2020-07, Calculating the Economic Impact Payment (5/21/20)   | tax credits available for some   |       |
|  | HQ-20-017-FactSheet  |   | (6/30/20)  |       |
|  |  | <u>IR-2020-106</u> , Treasury, IRS provide safe harbor for taxpayers that   |  |       |
|  | President Directs FEMA Support   | develop renewable energy projects (5/27/20)   | COVID Tax Tip 2020-74, Keep  |       |
| <u>or COVID-19</u> and <u>blog</u>   | Emergency Declaration for COV  |   | Economic Impact Payment notice   |       |
|  | and article explaining it.   | IR-2020-105, Economic Impact Payments being sent by prepaid debit   | with other tax records (6/23/20)   |       |
|  |  |   |  |       |
| on Process   | FEMA Disaster Declaration Pro  | questions (5/27/20)   |  |       |
|  | <b>— — — — — — — — — —</b>   |   | · ·  |       |
| <u>/irus: Resources,</u>   | Treasury Page on Coronavirus:  |   | (6/18/20)  |       |
|  |  | Impact Payment figures for May 22, 2020 (5/22/20)   |  |       |
| <u>Joronavirus page</u>  | Government response to Corona  | ID 2020 00 IDS - 1 late ( ) and ( ) is formed in the set of the   |  |       |
| ad Maana Camuittaa   | Democrate on the Works and Ma  |   |  |       |
|  |  |   | to pay taxes $(6/16/20)$   |       |
|  |  | (3/21/20)   | COVID Toy Tip 2020 70 Ap   |       |
|  |  | COVID Tay Tip 2020 67. Who qualifies for which new employer tay   |  |       |
|  |  |   |  |       |
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|  |  | COVID Tax Tip 2020-66 Many multilingual resources are available on  | (0/12/20)  |       |
|  |  |   | COVID Tax Tip 2020-67. Who   |       |
| and the payers.  |  |   |  |       |
| le and the U.S. Small  | Small Business Roundtable and  | COVID Tax Tip 2020-65. Answers to tax questions are just a few clicks   |  |       |
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| ··· /  |  |   | COVID Tax Tip 2020-66, Many  |       |
| mmittee Guide to the   |  | COVID Tax Tip 2020-63, Employers can grant paid leave for COVID-  |  |       |
|  | CARES Act  | 19 (5/28/20)  | on IRS.gov (6/4/20)  |       |
| itact  | For more information, contact  |   |  |       |
| dtable.org with any  | covid@smallbusinessroundtable  | COVID Tax Tip 2020-62, Economic Impact Payment FAQs updated on  | COVID Tax Tip 2020-65, Answers   |       |
|  | questions."  | IRS.gov (5/27/20)   | to tax questions are just a few clicks   |       |
|  |  |   | away on IRS.gov (6/3/20)   |       |
|  | Enacted Legislation:   | COVID Tax Tip 2020-61, Millions of people will get their Economic   |  |       |
|  |  | Impact Payment by prepaid debit card (5/26/20)  |  |       |
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|  |  |   |  |       |
| : 116-123) (enacted  |  | about Economic Impact Payments (5/21/20)  |  |       |
|  | 3/6/20)  |   |  |       |
|  |  |   | financial hardship as a result of  |       |
| virus: Resource<br>hould Know<br>Coronavirus pa<br>nd Means Con<br>harles Rettig a<br>out a possible<br>11, a group of<br>eir<br>ing [Rettig] to<br>ne April 15 tax<br>dual taxpayers<br>le and the U.S.<br>SBA) webcast<br>ommittee Guidentact<br>adtable.org wit | FEMA Disaster Declaration Pro<br>Treasury Page on Coronavirus:<br>Updates, and What You Should<br>Government response to Corona<br>Democrats on the Ways and Me<br>sent IRS Commissioner Charles<br>on March 10 inquiring about a p<br>postponement. On March 11, a g<br>Senators followed with their<br>own correspondence "urging [R<br>significant flexibility on the App<br>season deadline for individual ta<br>Small Business Roundtable and<br>Business Administration (SBA)<br>(3/27/20) archive<br>Senate Small Business Committe<br>CARES Act<br>For more information, contact<br>covid@smallbusinessroundtable<br>questions." | <ul> <li>cards, arrive in plain envelope; IRS.gov answers frequently asked questions (5/27/20)</li> <li>IR-2020-101, Treasury, IRS release latest state-by-state Economic Impact Payment figures for May 22, 2020 (5/22/20)</li> <li>IR-2020-99: IRS.gov helps taxpayers get tax information they need; find tools for filing, paying, checking accounts and answering questions (5/21/20)</li> <li>COVID Tax Tip 2020-67, Who qualifies for which new employer tax credit? (6/9/20)</li> <li>COVID Tax Tip 2020-66, Many multilingual resources are available on IRS.gov (6/4/20)</li> <li>COVID Tax Tip 2020-65, Answers to tax questions are just a few clicks away on IRS.gov (6/3/20)</li> <li>COVID Tax Tip 2020-63, Employers can grant paid leave for COVID-19 (5/28/20)</li> <li>COVID Tax Tip 2020-62, Economic Impact Payment FAQs updated on IRS.gov (5/27/20)</li> </ul> | <ul> <li><u>COVID Tax Tip 2020-73</u>, Returning an Economic Impact Payment (6/18/20)</li> <li><u>COVID Tax Tip 2020-71</u>, An extension to file is not an extension to pay taxes (6/16/20)</li> <li><u>COVID Tax Tip 2020-70</u>, An Economic Impact Payment can come on a prepaid debit card (6/12/20)</li> <li><u>COVID Tax Tip 2020-67</u>, Who qualifies for which new employer tax credit? (6/9/20)</li> <li><u>COVID Tax Tip 2020-66</u>, Many multilingual resources are available on IRS.gov (6/4/20)</li> </ul> |       |

| COVID-19, to allow them to make<br>certain modifications to their<br>mortgages loans and their lease<br>agreements, and to accept additional<br>cash contributions without<br>jeopardizing their tax status as<br>grantor trusts. (6/4/20)COVID Tax Tip 2020-59, Here's why some people's Economic Impact<br>Payment is different than expected (5/20/20)H.R. 6201, Families First Coronavirus<br>People's avariety of relief although is limited<br>in tax relief. It includes:<br>• exclude from income any "emergency<br>leave benefits."IR-2020-114, IRS provides answers<br>about Coronavirus related tax relief<br>for Qualified Opportunity Funds<br>and investors and Notice 2020-39<br>answers questions and updated<br>Qualified Opportunity Zones fags<br>regarding relief from certain<br>requirements under section 14002-2<br>of the Internal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)IRS IR-2020-06, IRS expands partner materials for Economic Impact<br>Payment scotling spartner materials for Economic Impact<br>Payment scotling spartner materials for Economic Impact<br>Payment scotling regulations. (6/4/20)H.R. 6201, Families First Coronavirus<br>Payment is different than expected (5/20/20)<br>to aster Retirement Plan<br>Distributions and Repayments (for CARES Act withdrawals) (3/24/20)H.R. 6201, Families First Coronavirus<br>Payment questions (5/18/20)IRS IR-2020-111ISP million Economic<br>Impact Payments processed; Low-IRS IR-2020-06, IRS expands partner materials for Economic Impact<br>Payments; continues sweeping effort to share details in multiple<br>Ianguages (5/15/20)H.R. 6201, Families First Coronavirus-related<br>(H.R. 6201, Families First Coronavirus<br>Payment scotling the payment sco   |
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| <ul> <li>mortgages loans and their lease<br/>agreements, and to accept additional<br/>cash contributions without<br/>jeopardizing their tax status as<br/>grantor trusts. (6/4/20)</li> <li><u>R-2020-111</u>, IRS provides answers<br/>about Coronavirus related tax relief<br/>for Qualified Opportunity Funds<br/>and investors and <u>Notice 2020-39</u><br/>answers questions and updated<br/><u>Qualified Opportunity Zones fags</u><br/>regarding relief from certain<br/>requirements under section 1400Z-2<br/>of the Internal Revenue Code<br/>(Code) and the implementing<br/>regulations. (6/4/20)</li> <li><u>IR-2020-111</u> 159 million Economic<br/>IRS <u>FS-2020-06</u>, New credits fund employers for Coronavirus-related</li> </ul>  |
| <ul> <li>agreements, and to accept additional cash contributions without jeopardizing their tax status as grantor trusts. (6/4/20)</li> <li><u>IR-2020-114</u>, IRS provides answers about Coronavirus related tax relief for Qualified Opportunity Funds and investors and Notice 2020-39 answers questions and updated Qualified Opportunity Zones fags regarding relief from certain requirements under section 1400Z-2 of the Internal Revenue Code (Code) and the implementing regulations. (6/4/20)</li> <li>IR-2020-111 159 million Economic</li> <li>IR-2020-111 159 million Economic</li> <li>IR-2020-111 159 million Economic</li> <li>IR-2020-111 159 million Economic</li> <li>IRS <u>FS-2020-06</u>, New credits fund employers for Coronavirus-related</li> </ul>  |
| <ul> <li>cash contributions without<br/>jeopardizing their tax status as<br/>grantor trusts. (6/4/20)</li> <li>IR-2020-114, IRS provides answers<br/>about Coronavirus related tax relief<br/>for Qualified Opportunity Funds<br/>and investors and Notice 2020-39<br/>answers questions and updated<br/>Qualified Opportunity Zones fags<br/>regarding relief from certain<br/>requirements under section 1400Z-2<br/>of the Internal Revenue Code<br/>(Code) and the implementing<br/>regulations. (6/4/20)</li> <li>IRS IR-2020-111 159 million Economic<br/>IR-2020-111 159 million Economic</li> <li>IRS PS-2020-06, New credits fund employers for Coronavirus-related</li> <li>IRS PS-2020-06, New credits fund employers for Coronavirus-related</li> </ul>   |
| <ul> <li>jeopardizing their tax status as grantor trusts. (6/4/20)</li> <li><u>IR-2020-114</u>, IRS provides answers about Coronavirus related tax relief for Qualified Opportunity Funds and investors and <u>Notice 2020-39</u> answers questions and updated <u>Qualified Opportunity Zones faqs</u> regarding relief from certain requirements under section 1400Z-2 of the Internal Revenue Code (Code) and the implementing regulations. (6/4/20)</li> <li><u>IR-2020-111</u> 159 million Economic</li> <li><u>IR-2020-111</u> 159 million Economic</li> <li><u>IR-2020-111</u> 159 million Economic</li> <li><u>IR-2020-111</u> 159 million Economic</li> <li><u>IR-2020-05</u>, New credits fund employers for Coronavirus-related</li> <li><u>IRS FS-2020-06</u>, New credits fund employers for Coronavirus-related</li> </ul>  |
| grantor trusts. (6/4/20)Treasury News Release: Treasury is Delivering Millions of Economic<br>Impact Payments by Prepaid Debit Card (5/18/20)leave benefits."IR-2020-114, IRS provides answers<br>about Coronavirus related tax relief<br>for Qualified Opportunity Funds<br>and investors and Notice 2020-39<br>answers questions and updated<br>Qualified Opportunity Zones fags<br>regarding relief from certain<br>requirements under section 1400Z-2<br>of the Internal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)IRS IR-2020-97, IRS adds phone operators to answer Economic Impact<br>Payment; continues sweeping effort to share details in multiple<br>languages (5/15/20)(H.R. 6201) – enacted. It does not include the<br>payroll tax cut the President has called for but it<br>would provide tax cuts to employers to offsea<br>the costs of offering emergency sick leave. The<br>package would also provide a refundable credit<br>against self-employed individuals' sick-<br>leave equivalent or 67% if they were taking care<br>of a sick family membe or child if their school<br>was closed. It would also require insurers and<br>federal health programs to fully cover virus<br>languages (5/15/20)IR-2020-111IS FS-2020-06, New credits fund employers for Coronavirus-relatedInternal a "qualifying need" for<br>asit of the unsel<br>late on 3/16 would limit a "qualifying need" for   |
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| and investors and Notice 2020-39<br>answers questions and updated<br>Qualified Opportunity Zones fags<br>regarding relief from certain<br>requirements under section 1400Z-2<br>of the Internal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)IRS IR-2020-97, IRS adds phone operators to answer Economic Impact<br>Payment questions (5/18/20)IRS IR-2020-97, IRS adds phone operators to answer Economic Impact<br>Payment; continues sweeping effort to share details in multiple<br>languages (5/15/20)Internal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)IRS IR-2020-96, IRS expands partner materials for Economic Impact<br>Payments; continues sweeping effort to share details in multiple<br>languages (5/15/20)IRS FS-2020-06, New credits fund employers for Coronavirus-relatedInternal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)IRS IR-2020-96, IRS expands partner materials for Economic Impact<br>Payment; continues sweeping effort to share details in multiple<br>languages (5/15/20)Internal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)Internal Revenue Code<br>(S IRS ES-2020-06, New credits fund employers for Coronavirus-relatedInternal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)Internal Revenue Code<br>(IRS FS-2020-06, New credits fund employers for Coronavirus-relatedInternal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)Internal Revenue Code<br>(IRS FS-2020-06, New credits fund employers for Coronavirus-relatedInternal Revenue Coronavirus relatedInternal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)Internal Revenue Code<br>(IRS FS-2020-06, New credits fund employers for Coronavirus-relatedInternal Revenue Code<br>(Code) and the implementing<br>(For Action Coronavirus-related   |
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| Qualified Opportunity Zones faqs<br>regarding relief from certain<br>requirements under section 1400Z-2<br>of the Internal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)Distributions and Repayments (for CARES Act withdrawals) (3/24/20)against self-employment tax. The credit would<br>cover 100% of self-employed individuals' sick-<br>leave equivalent or 67% if they were taking care<br>of a sick family member or child if their school<br>was closed. It would also require insurers and<br>federal health programs to fully cover virus<br>testing. The new version that passed the House<br>late on 3/16 would limit a "qualifying need" for  |
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| of the Internal Revenue Code<br>(Code) and the implementing<br>regulations. (6/4/20)Payment questions (5/18/20)of a sick family member or child if their school<br>was closed. It would also require insurers and<br>federal health programs to fully cover virus<br>testing. The new version that passed the House<br>late on 3/16 would limit a "qualifying need" for   |
| (Code) and the implementing<br>regulations. (6/4/20)IRS IR-2020-96, IRS expands partner materials for Economic Impact<br>Payments; continues sweeping effort to share details in multiple<br>languages (5/15/20)was closed. It would also require insurers and<br>federal health programs to fully cover virus<br>testing. The new version that passed the House<br>late on 3/16 would limit a "qualifying need" for  |
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| IR-2020-111 159 million Economic IRS FS-2020-06, New credits fund employers for Coronavirus-related late on 3/16 would limit a "qualifying need" for  |
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| income people and others who can't work or telecommute because their child's  |
| aren't required to file tax returns can $\frac{IR-2020-95}{IRS}$ provides tax relief through increased flexibility for school, day care, or child care is unavailable.  |
| quickly register for payment with taxpayers in section 125 cafeteria plans (5/12/20)  |
| IRS Non-Filers tool (6/3/20)  |
| Notice 2020-29 extends claims periods for taxpayers to apply unused (P.L. 116-136)  |
| IR-2020-110 IRS provides relief to amounts remaining in a health FSA or dependent care assistance The Senate bill:  |
| retirement plan participants to sign program for expenses incurred through December 31, 2020. (5/12/20) • Includes money for employee salaries  |
| elections remotely (6/3/20) under \$100,000; paid sick or medical   |
| Notice 2020-33 increases unused health FSA carryover amounts to \$550. leave; insurance premiums; and mortgage,   |
| IRS <u>Notice 2020-42</u> Temporary (5/12/20) rent and utility payments   |
| Relief from the Physical Presence       • Sets the funds up as a loan that is eligible  |
| Requirement for Spousal Consents COVID Tax Tip 2020-55, What people really want to know about for 100% forgiveness if used for the above  |
| Under Qualified Retirement Plans Economic Impact Payments (5/12/20) purposes and in conjunction with  |
| (6/3/20) guidelines related to staff retention  |
| IR-2020-109, IRS reminder: June 15 IRS Statement on Competent Authority Filing Modifications and APMA Provides funding for businesses or 501(c)(2) nonmonity with less than 500   |
| the dealling mathematical line 15   |
| C i l l l l D O O W i l D L i |
| independent contractors, and other sen-   |
|   |
| IRS Notice 2020-41, Beginning of COVID Tax Tip 2020-54, Taxpayers act now to receive Economic • Waves affiliation rules for businesses in the hornitality and restaurant industries   |
| IRS <u>Notice 2020-41</u> , Beginning of<br>Construction for Sections 45 and 48;       COVID Tax Tip 2020-54, Taxpayers act now to receive Economic<br>Impact Payments by direct deposit (5/11/20)       the hospitality and restaurant industries,<br>and specifies that businesses with more  |
| and specifies that busilesses with more   |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus  | Other Information  |
|-------|--|---|--|
|       | Extension of Continuity Safe<br>Harbor to Address Delays Related<br>to COVID-19 (PDF) (5/28/20)  | <u>FS-2020-05</u> , New Employee Retention Credit helps employers keep employees on payroll   | than one physical location can be eligible<br>so long as no one location employees more<br>than 500 individuals  |
|       | Notice 2020-39, Relief for Qualified<br>Opportunity Funds and Investors<br>Affected by Ongoing Coronavirus   | IRS FAQs: Employee Retention Credit under the CARES Act (5/8/20 updated, 5/7/20 updated, 4/30/20 updated 94 FAQs, 4/10/20 updated, originally posted 3/31/20 – 17 FAQs)   | <b>CARES Act (H.R. 748) (version BAI20215)</b><br>(P.L. 116-136)   |
|       | Disease 2019   | "Issue Number: IRS FAQs 64, 65 and 79   | Tax Provisions of Senate CARES Act   |
|       | <ul> <li>IRS Notice 2020-35 postpones<br/>deadlines for certain specified time-<br/>sensitive actions with respect to<br/>certain employment taxes, employee<br/>benefit plans, exempt organizations,<br/>and Coverdell education savings<br/>accounts on account of the ongoing<br/>COVID-19 pandemic (5/28/20)</li> <li>FAQs for Individuals Claiming the<br/>Medical Condition Exception in<br/>2020 (5/27/20)</li> <li>Questions and Answers about NOL<br/>Carrybacks of C Corporations to<br/>Taxable Years in which the<br/>Alternative Minimum Tax Applies<br/>(5/27/20)</li> <li>FS-2020-09, IRS' People First<br/>Initiative provides compliance relief<br/>(6/2/20)</li> <li>FS-2020-08, Schedule and<br/>electronically pay federal taxes due<br/>by July 15 (5/28/20)</li> </ul> | <ul> <li>"Issue Number: IRS FAQs 64, 65 and 79</li> <li>The Internal Revenue Service updated FAQs #64 and #65 regarding the COVID-19 Employee Retention Credit for how eligible employers treat health care expenses.</li> <li>Also, the IRS has added a new FAQ #79 regarding businesses that repay their Paycheck Protection Program loan by May 14, 2020." (5/8/20)</li> <li>IR-2020-92, Act by Wednesday for chance to get quicker Economic Impact Payment; timeline for payments continues to accelerate (5/8/20)</li> <li>IR-2020-91, Treasury, IRS release latest state-by-state Economic Impact Payment figures (5/8/20)</li> <li>IR-2020-89, IRS: Three new credits are available to many businesses hit by COVID-19 (5/7/20)</li> <li>Revenue Procedure 2020-30 provides that certain activities are not taken into account for purposes of section 1503(d) or Form 8858, as a result of travel restrictions and disruptions resulting from the global outbreak of the virus that causes COVID-19, individuals may temporarily conduct activities in a foreign country that would not otherwise have been conducted there. (5/7/20)</li> <li>IRS FAQs on Higher Education Emergency Relief Fund and Emergency Financial Aid Grants under the CARES Act (5/7/20)</li> <li>IRS EO Update: e-News for Charities &amp; Nonprofits - Form 1023 Paper Submission Transition Period Expires April 30 (5/7/20)</li> </ul> | <ul> <li>Tax Provisions of Senate CARES Act</li> <li>The CARES Act includes only 14 tax<br/>provisions, but they are significant. The<br/>following is a bullet point summary of the tax<br/>provisions. There are more details behind the<br/>bullet points; this summary is intended to<br/>provide an overview of the provisions.</li> <li>Information provided below is based upon the<br/>section numbers in the legislation.</li> <li>2201Recovery rebates for individuals <ul> <li>\$1,200 advance credit per person</li> <li>\$500 per qualifying child</li> <li>Qualifying taxpayers are under<br/>\$75,000 AGI (\$150,000 MFJ,<br/>\$112,500 for head of household)</li> <li>Phase-out based upon 5% of<br/>AGI in excess</li> </ul> </li> <li>Advance payments will be based on<br/>2019 reported income <ul> <li>If 2019 has not been filed,<br/>payments will be based upon<br/>2018 return</li> <li>2020 tax returns will<br/>reconcile entitlement; if 2020<br/>income exceeds the above<br/>AGI limits, repayments will</li> </ul> </li> </ul> |
|       | <u>FS-2020-07</u> , Calculating the<br>Economic Impact Payment<br>(5/21/20)  | An applicant may satisfy the electronic signature requirement for an electronically submitted Form 1023 by including, in the PDF file it  | <ul> <li>occur</li> <li>If no return due to lack of income, payments based upon Form SSA-1099 or RRB-</li> </ul>   |
|       | IR-2020-106, Treasury, IRS provide<br>safe harbor for taxpayers that<br>develop renewable energy projects<br>(5/27/20)   | uploads as part of its application, a copy of the handwritten signature of the officer, director, trustee, or other authorized official whose name is typed into Part X of the Form 1023 on <u>Pay.gov</u> .  | <ul> <li>Pay back if 2020 income exceeds limits</li> </ul>   |

| State | Guidance/Date                           | Guidance Relief Provisions for Coronavirus                                      | Other Information                         |
|-------|---|---|---|
|       |   | To sign in this way, the signer should sign above their typewritten name        | Payments expected to take several         |
|       | IR-2020-105, Economic Impact            | on a copy of Part X of the completed application or on a separate sheet         | weeks                                     |
|       | Payments being sent by prepaid          | of paper that includes the same information as in Part X (name of signer,       | 2202—Retirement funds                     |
|       | debit cards, arrive in plain envelope;  | title or authority of signer, date, and penalties of perjury statement as set   | • Retirement distributions for COVID-     |
|       | IRS.gov answers frequently asked        | out in Part X)." (5/7/20)   | related distributions up to \$100k not    |
|       | questions (5/27/20)                     | COVID Tax Tip 2020-53, COVID-19 paid leave tax credits for small                | subject to $72(t)$ penalty                |
|       |   | and midsize businesses (5/7/20)   | • COVID-related: Taxpayer or              |
|       | IR-2020-101, Treasury, IRS release      | COVID Tax Tip 2020-52, Taxpayers have until July 15 to file and pay             | diagnosed, or a person who                |
|       | latest state-by-state Economic          | their taxes (5/6/20)  | experiences adverse financial             |
|       | Impact Payment figures for May 22,      | COVID Tax Tip 2020-51, Low-income people are eligible to get an                 | consequences as a result of               |
|       | 2020 (5/22/20)                          | Economic Impact Payment (5/5/20)  | quarantine, furlough, laid-off,           |
|       |   | IRS Info. Release <u>IR-2020-87</u> , IRS retools Settlement Days program in    | work-hour reduction, unable               |
|       | <u>IR-2020-99</u> : IRS.gov helps       | response to COVID-19 pandemic; allows unrepresented taxpayers to                | to work due to lack of child              |
|       | taxpayers get tax information they      | settle their cases virtually and reach finality (5/5/20)                        | care                                      |
|       | need; find tools for filing, paying,    |   | • May be repaid within 3 years of         |
|       | checking accounts and answering         | IRS <u>Revenue Procedure 2020-19</u> on REITs and RICs (5/4/20)                 | distribution (i.e., treated as a rollover |
|       | questions (5/21/20)                     |   | which meets 60-day requirement)           |
|       |   | <u>Revenue Procedure 2020-21</u> provides temporary guidance regarding the      | • Income is spread over 3 years if not    |
|       | <u>COVID Tax Tip 2020-63,</u>           | public approval requirement under § 147(f) of the Internal Revenue              | repaid                                    |
|       | Employers can grant paid leave for      | Code (Code) for tax-exempt qualified private activity bonds. (5/4/20)           | • Loan from employer plans: limit         |
|       | COVID-19 (5/28/20)                      |   | increased from \$50k to \$100k            |
|       |   | IRS <u>Notice 2020-25</u> on Expanded Temporary Rule Allowing                   | • Due date of outstanding loan in 2020    |
|       | <u>COVID Tax Tip 2020-62</u> ,          | Governmental Issuers to Purchase Certain of Their Own Tax-Exempt                | deferred one year                         |
|       | Economic Impact Payment FAQs            | Bonds (5/4/20)  | 2203—Required Minimum Distributions       |
|       | updated on IRS.gov (5/27/20)            |   | (RMDs)                                    |
|       |   | IRS FAQs on Coronavirus-related relief for retirement plans and IRAs            | • RMD not in effect for 2020 for current  |
|       | COVID Tax Tip 2020-61, Millions         | <u>questions and answers</u> (5/4/20)   | or new RMDs                               |
|       | of people will get their Economic       |   | • If first required distribution not made |
|       | Impact Payment by prepaid debit         | IRS COVID Tax Tip 2020-50, VA and SSI recipients act now to add                 | in 2019: April 1, 2020 distribution       |
|       | card (5/26/20)                          | eligible children to Economic Impact Payment (5/4/20)                           | requirement waived                        |
|       |   |   | 2204—Partial above the line charitable    |
|       | <u>IR-2020-99</u> : IRS.gov helps       | IRS COVID <u>Tax Tip 2020-49</u> , SSI and VA recipients with a child who       | deduction                                 |
|       | taxpayers get tax information they      | don't file taxes should visit IRS.gov (5/1/20)                                  | • Above the line \$300 cash charitable    |
|       | need; find tools for filing, paying,    |   | deduction for 2020 (i.e., can deduct up   |
|       | checking accounts and answering         | IRS Info. Release <u>IR-2020-86</u> , VA, SSI recipients with eligible children | to \$300 without itemizing deductions)    |
|       | questions (5/21/20)                     | need to act by Tuesday, May 5 to quickly add money to their automatic           | 2205—Increase limits on charitable        |
|       |   | Economic Impact Payment; 'Plus \$500 Push' continues (5/1/20)                   | contributions                             |
|       | <u>COVID Tax Tip 2020-60</u> , Here are |   | • Eliminates the 60% limitation for cash  |
|       | answers to a few common questions       | IRS Info. Release <u>IR-2020-85</u> , Economic Impact Payments continue to      | donations                                 |
|       | about Economic Impact Payments          | be sent, check IRS.gov for answers to common questions (4/30/20)                | • Allows deduction for cash               |
|       | (5/21/20)                               |   | contributions up to 100% of               |
|       | COVID Ton Tin 2020 50 Here ?            | IRS <u>Notice 2020-32</u> provides guidance regarding the deductibility for     | AGI                                       |
|       | <u>COVID Tax Tip 2020-59</u> , Here's   | Federal income tax purposes of certain otherwise deductible expenses            |   |
|       | why some people's Economic              | incurred in a taxpayer's trade or business when the taxpayer receives a         |   |

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|       | Impact Payment is different than expected (5/20/20)  | loan pursuant to the Paycheck Protection Program. No deduction for expenses used to support PPP loan forgiveness. (4/30/20)   | • Corporate level raised to 25% of taxable income  |
|       | COVID Tax Tip 2020-58,<br>Employee retention credit available<br>for businesses affected by COVID-<br>19 (5/19/20)   | IRS <u>Revenue Procedure 2020-29</u> allows taxpayers to electronically submit requests for private letter rulings and other legal advice. It also allows for electronic signatures on the required documents. The IRS will continue to allow for paper submissions in addition to electronic submissions. This revenue procedure modifies Rev. Proc. 2020-1.   | <ul> <li>Food limit increased to 25% of taxable income from the business (from 15%)</li> <li>2206—Exclusion from income for limited employer payments of student loans</li> <li>Employer payment on employee student loans is tax-free fringe benefit</li> </ul> |
|       | Treasury News Release: Treasury is<br>Delivering Millions of Economic<br>Impact Payments by Prepaid Debit<br>Card (5/18/20)  | (4/30/20)<br>IRS <u>draft Form 941</u> on payroll taxes (new lines 5a, 5b, 11b, and 11c)<br>(4/30/20)   | <ul> <li>for 2020</li> <li>Not to exceed \$5,250 decreased by other educational assistance programs</li> <li>Other provisions continue to apply (e.g., not for a related party employee)</li> </ul>  |
|       | IRS <u>Draft Schedule R to Form 941</u><br>on Allocation Schedule for<br>Aggregate Form 941 Filers on<br>employer payroll taxes (5/18/20)  | IRS <u>Statement: Update on IRS operations</u> (4/29/20)<br>IRS <u>FAQs new FAQ #21 on FATCA</u> updated for FATCA certification<br>due date of 7/1/20 extended to 12/15/20 (4/29/20)   | <ul> <li>2301—Employee retention credit</li> <li>Credit against employer 6.2% FICA payroll taxes for 50% of wages for each quarter</li> <li>Limit of \$10,000 per employee,</li> </ul>   |
|       | IRS <u>DRAFT Form 8915B on</u><br><u>Qualified 2017 Disaster Retirement</u><br><u>Plan Distributions and Repayments</u><br>(for CARES Act withdrawals)<br>(3/24/20)  | IRS Info. Release <u>IR-2020-83</u> , Use IRS Non-Filers: Enter Payment Info<br>Here tool to get Economic Impact Payment; many low-income,<br>homeless qualify (4/28/20)<br>IRS Info. release <u>IR-2020-82</u> , IRS enhances Get My Payment online<br>application to help taxpayers (4/26/20)   | <ul> <li>Limit of \$10,000 per employee,<br/>cumulatively</li> <li>Limited to employment taxes</li> <li>Refundable if in excess</li> <li>Has to have: <ul> <li>Operation of trade or business</li> </ul> </li> </ul>   |
|       | IRS <u>IR-2020-97</u> , IRS adds phone<br>operators to answer Economic<br>Impact Payment questions (5/18/20)   | IRS Info. release <u>IR-2020-81</u> , VA, SSI recipients with eligible children need to act by May 5 to quickly add money to their automatic Economic Impact Payment; 'Plus \$500 Push' continues (4/24/20)   | fully or partially suspended<br>during calendar quarter due to<br>governmental orders limiting<br>commerce, trade, or group<br>meetings due to COVID; or   |
|       | SBA Paycheck Protection Program<br>(PPP) Loan Forgiveness Application<br>and Instructions for Borrowers (fill-<br>in form) (OMB control number<br>3245-0407 (expiration date<br>10/31/2020) SBA Form 3508 and<br>press release number 20-41<br>(5/15/20) | IRS COVID Tax <u>Tip 2020-46</u> , Who can get more Economic Impact<br>Payment money for children (4/28/20)<br>IRS <u>COVID Tax Tip 2020-45</u> , Taxpayers with a filing requirement must<br>file a tax return to get an Economic Impact Payment (4/23/20)<br>IRS COVID <u>Tax Tip 2020-44</u> , Questions about Economic Impact<br>Payments (4/22/20)<br>IRS <u>COVID Tax Tip 2020-43</u> , Most Economic Impact Payments are<br>being sent automatically (4/21/20) | <ul> <li>A 50% decline in revenues<br/>measured by quarter<br/>compared to prior year<br/>quarter</li> <li>Applicable to tax-exempts<br/>(without decline in revenue<br/>provision)</li> <li>Employers with more than<br/>100 full-time employees:</li> </ul>    |
|       | IRS <u>IR-2020-96</u> , IRS expands<br>partner materials for Economic<br>Impact Payments; continues<br>sweeping effort to share details in<br>multiple languages (5/15/20)   | IRS Info. release IR-2020-80, Treasury, IRS deliver 88 million<br>Economic Impact Payments in first three weeks, release state-by-state<br>Economic Impact Payment figures (4/24/20)<br>IRS Frequently Asked Questions (FAQs) about Carrybacks of Net<br>Operating Losses (NOLs) for Taxpayers who have had Section 965<br>Inclusion (originally posted 4/23/20)  | <ul> <li>Employees not able<br/>to work as result of<br/>government-ordered<br/>suspended<br/>operations or<br/>meeting decline in<br/>revenues test</li> </ul>  |

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|       | IRS FS-2020-06, New credits fund            |   | • Employers with 100 or fewer                          |
|       | employers for Coronavirus-related           | IRS Frequently Asked Questions (FAQs) on COVID-19 Relief for Estate   | full-time employees:                                   |
|       | <u>paid leave</u> (5/15/20)                 | <u>and Gift</u> (4/23/20)   | <ul> <li>Wages paid during</li> </ul>                  |
|       |   |   | government-order                                       |
|       | JCT revenue estimate of HEROES              | IRS IR-2020-77 (4/21/20), Treasury, IRS announce cross-border tax   | suspended  |
|       | <u>Act</u> (5/15/20)                        | guidance related to travel disruptions arising from the COVID-19  | operations or  |
|       |   | emergency (4/21/20)   | meeting decline in                                     |
|       | SBA Interim final rule - Docket             |   | revenues test  |
|       | Number SBA-2020-2028 RIN 3245-              | IRS FAQs on Payroll support for air carriers and contractors under the  | • Credit measured on wages plus certain                |
|       | AH42 Business Loan Program                  | CARES Act frequently asked questions (4/22/20)  | excludible group health plan costs                     |
|       | Temporary Changes; Paycheck                 |   | • No retention credit if employer                      |
|       | Protection Program – Loan                   | <u>Revenue Procedure 2020-20</u> on <u>Relief for certain nonresident</u>   | receives covered SBA loan under                        |
|       | <u>Increases</u> (5/13/20)                  | individuals affected by COVID-19 travel disruptions (4/21/20),  | Section 7(a)(36) of Small Business Act                 |
|       |   | which provides that, under certain circumstances, up to 60  | (a new provision in this legislation)                  |
|       | IRS FAQs: Aviation Excise Tax               | consecutive calendar days of U.S. presence that are presumed to   | • Retention credit not applicable to                   |
|       | Holiday under the CARES Act                 | arise from travel disruptions caused by the COVID-19  | governments  |
|       | (5/12/20)                                   | emergency will not be counted for purposes of determining   | • Effective for wages March 12, to                     |
|       |   | U.S. tax residency and for purposes of determining whether an   | December 31, 2020                                      |
|       | <u>IR-2020-95</u> - IRS provides tax relief | individual qualifies for tax treaty benefits for income from  | 2302—Delay of payment of employer payroll              |
|       | through increased flexibility for           | personal services performed in the United States. (4/21/20)   | taxes  |
|       | taxpayers in section 125 cafeteria          |   | • Deferral of employer share of 6.2%                   |
|       | plans (5/12/20)                             | <ul> <li><u>Revenue Procedure 2020-27</u> on <u>Relief for certain individuals</u></li> </ul>                                 | FICA   |
|       |   | related to the foreign earned income exclusion under Sec. 911   | No deferral if loan under Section                      |
|       | Notice 2020-29 extends claims               | (4/21/20), which provides that qualification for exclusions from  | 7(a)(36) of Small Business Act is                      |
|       | periods for taxpayers to apply              | gross income under I.R.C. section 911 will not be impacted as a   | forgiven   |
|       | unused amounts remaining in a               | result of days spent away from a foreign country due to the   | • 50% of SE tax allowed to be deferred                 |
|       | health FSA or dependent care                | COVID-19 emergency based on certain departure dates   | • 50% of deferred amounts due on                       |
|       | assistance program for expenses             | (4/21/20)   | December 31, 2021 and remainder on                     |
|       | incurred through December 31,               |   | December 31, 2022                                      |
|       | 2020. (5/12/20)                             | • IRS FAQ on Information for nonresident aliens and foreign   | 2303—NOL 5-year carryback and waiver of                |
|       | Notice 2020-33 increases unused             | businesses impacted by COVID-19 travel disruptions (4/21/20),   | 80% taxable income limit                               |
|       | health FSA carryover amounts to             | which provides that certain U.S. business activities conducted  | • 80% of taxable income limitation is                  |
|       | \$550. (5/12/20)                            | by a nonresident alien or foreign corporation will not be<br>counted for up to 60 consecutive calendar days in determining    | waived for 2018-2020; now 100% of                      |
|       | <i>4556</i> . ( <i>5</i> /12/26)            | 1 0   | taxable income may be offset                           |
|       | COVID Tax Tip 2020-57, IRS                  | whether the individual or entity is engaged in a U.S. trade or<br>business or has a U.S. permanent establishment, but only if | • 2018, 2019 and 2020 NOLs can be                      |
|       | People First Initiative provides            | those activities would not have been conducted in the United  | carried back 5 years                                   |
|       | relief to taxpayers (5/14/20)               | States but for travel disruptions arising from the COVID-19   | <ul> <li>Conforming applicable dates of NOL</li> </ul> |
|       | (================================           | emergency. (4/21/20)  | rules for TCJA carryback                               |
|       | COVID Tax Tip 2020-56, IRS                  |   | • May elect or revoke election to forgo                |
|       | People First Initiative provides            | IRS Information Release IR-2020-76 - SSA, RRB recipients with   | carryback within 120 days of                           |
|       | relief to taxpayers facing COVID-           | eligible children need to act with information in a special non-filer tool  | enactment  |
|       | <u>19 issues (5/13/20)</u>                  | by Wednesday to quickly add money to their automatic Economic   | Special REIT rules                                     |
|       |   | Impact Payment; IRS asks for help in the Plus \$500 Push - Special alert  |  |
| 1     | L   |   |  |

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|       | COVID Tax Tip 2020-55, What          | for benefit recipients who don't file a tax return and have dependents to   | 2304—Excess business losses limit eliminated                         |
|       | people really want to know about     | enter information in the Non-Filers: Enter Payment Info Here tool on        | for pre-2021 years   |
|       | Economic Impact Payments             | IRS.gov. (4/20/20)  | <ul> <li>No EBL for pre-2021</li> </ul>                              |
|       | (5/12/20)                            |   | • EBL eliminates wages from business                                 |
|       |                                      | <u>Revenue Procedure 2020-28</u> provides two tax return filing procedures  | income   |
|       | IRS Statement on Competent           | for certain individuals who are eligible for the economic impact            | • EBL will be effective January 1, 2021                              |
|       | Authority Filing Modifications and   | payment, but are not otherwise required to file 2019 Federal income tax     | to December 31, 2025   |
|       | APMA APA Consultations               | returns. (4/20/20)  | 2305—Acceleration of corporate AMT                                   |
|       | (5/11/20)                            |   | credits  |
|       |                                      | IRS <u>Statement</u> on Getting Answers to Economic Impact Payment          | 2306—Modifications to business interest                              |
|       | <u>IR-20-93</u> , Why the Economic   | Questions (4/18/20)   | expense limits   |
|       | Impact Payment amount could be       |   | Interest limitation increased to 50% for                             |
|       | different than anticipated (5/11/20) | IRS <u>Revenue Procedure 2020-25</u> on Qualified Improvement Property      | 2019 and 2020  |
|       | 1                                    | (4/17/20)   |  |
|       | COVID Tax Tip 2020-54,               |   | • Does not apply to partnerships for 2019 but partner can use 50% of |
|       | Taxpayers act now to receive         | IRS <u>Revenue Ruling 2020-08</u> on Foreign Tax Credits and Net Operating  | disallowed 2019 amount in 2020                                       |
|       | Economic Impact Payments by          | Losses (4/17/20)  |  |
|       | direct deposit (5/11/20)             |   | • May elect out of these changes                                     |
|       |                                      | IRS Webpage on Get My Payment Frequently Asked Questions (FAQs)             | • May use 2019 taxable income in                                     |
|       | SBA Interim Final Rule - Docket      | on economic impact payments (updated 5/6/20 for deceased taxpayer,          | calculating 2020 taxable income                                      |
|       | Number SBA-2020-0026 RIN             | updated 4/17/20)  | 2307—Qualified improvement property                                  |
|       | 3245-AH41 Business Loan Program      | · F · · · · · · · · · · · · · · · · · ·                                     | (QIP) retroactive fix  |
|       | Temporary Changes; Paycheck          | IRS Webpage on Economic Impact Payment Information Center and               | • QIP is now 15-year property  |
|       | Protection Program – Requirements    | FAQs on Economic Income Payments (updated 4/17/20)                          | <ul> <li>Bonus depreciation allowed</li> </ul>                       |
|       | – Extension of Limited Safe Harbor   |   | retroactively  |
|       | with Respect to Certification        | IRS new Frequently Asked Questions (FAQs) regarding COVID-19-               | • Effective for 2018   |
|       | Concerning Need for PPP Loan         | Related Tax Credits for Required Paid Leave Provided by Small and           | 2308—Temporary exception from excise tax                             |
|       | Request (5/8/20)                     | Midsize Businesses sick leave and family leave (4/17/20)                    | for alcohol used to produce hand sanitizer                           |
|       |                                      |   | 3601—FFCRA, Limitation on Paid Leave                                 |
|       | SBA Inspector General (IG) Flash     | IRS <u>IR-2020-75</u> on Veterans Affairs recipients will receive automatic | <ul> <li>Employer not required to pay more</li> </ul>                |
|       | Report on Implementation on the      | Economic Impact Payments; Step follows work between Treasury, IRS,          | than \$200 per day and \$10,000 in                                   |
|       | Paycheck Protection Program (PPP)    | VA (4/17/20)  | aggregate per employee   |
|       | (5/8/20)                             |   | 3602—FFCRA, Limitation on Paid Sick                                  |
|       |                                      | IRS IR-2020-74, IRS: Free File use soars; taxpayers still have time to do   | Leave  |
|       | FS-2020-05, New Employee             | their taxes for free $(4/16/20)$  | <ul> <li>Employer not required to pay more</li> </ul>                |
|       | Retention Credit helps employers     |   | than \$511 per day and \$5,110 in the                                |
|       | keep employees on payroll            | IRS article - IRS tool to help non-filers get Economic Impact Payments      | aggregate per employee for:  |
|       | heep employees on payron             | (4/16/20)   | <ul> <li>Employee subject to</li> </ul>                              |
|       | IRS FAQs: Employee Retention         |   | quarantine or isolation order  |
|       | Credit under the CARES Act           | IRS article - Be on the lookout for coronavirus scammers (4/16/20)          | <ul> <li>Advised to self-quarantine by</li> </ul>                    |
|       | (5/8/20  updated, 5/7/20  updated,   |   | health care provider   |
|       | 4/30/20 updated 94 FAQs, 4/10/20     | IRS article - Find out when your Economic Impact Payment will arrive        | <ul> <li>Employee experiencing</li> </ul>                            |
|       | updated, originally posted 3/31/20)  | (4/16/20)   | symptoms of COVID-19 and   |
|       |                                      |   | seeking medical diagnosis  |
|       | •                                    | ·   | ·  |

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|       | IR-2020-92, Act by Wednesday for         | IRS article - Who gets an economic impact payment and how much is it? | • Employer not required to pay more                 |
|       | chance to get quicker Economic           | (4/16/20)   | than \$200 per day and \$2,000 in the               |
|       | Impact Payment; timeline for             |   | aggregate per employee                              |
|       | payments continues to accelerate         | IRS Statement on Get My Payment Application: Status Not Available     | • Employee caring for                               |
|       | (5/8/20)                                 | (4/15/20)   | individual subject to                               |
|       |  |   | quarantine or isolation order                       |
|       | IR-2020-91, Treasury, IRS release        | IRS IR-2020-73, Supplemental Security Income recipients will receive  | or advised to self-quarantine                       |
|       | latest state-by-state Economic           | automatic Economic Impact Payments; step follows work between         | • Employee caring for                               |
|       | Impact Payment figures (5/8/20)          | Treasury, IRS, Social Security Administration (4/15/20)               | employee's child if the school                      |
|       |  |   | or place of care has closed                         |
|       | IR-2020-89, IRS: Three new credits       | IRS IR-2020-72, Treasury, IRS unveil online application to help with  | • Employee is experiencing any                      |
|       | are available to many businesses hit     | Economic Impact Payments (4/15/20)                                    | other substantially similar                         |
|       | by COVID-19 (5/7/20)                     |   | condition (specified by                             |
|       |  | IR-2020-71, IRS, Security Summit partners warn tax professionals on   | Secretary of HHS in                                 |
|       | Revenue Procedure 2020-30 on             | scams, urge additional security measures to protect taxpayer data     | consultation with Secretaries                       |
|       | persons abroad not counted for           | (4/14/20)   | of Treasury and Labor)                              |
|       | foreign branch rules $(5/7/20)$          |   | 3605—Paid leave for rehired employees               |
|       |  | IRS EO Update eNews for Charities and Nonprofits on extending         | <ul> <li>Modifies definition of eligible</li> </ul> |
|       | IRS FAQs on Higher Education             | deadlines for Forms 990 series, 990-T, 1120-POL, and 4720, 5227,      | employees   |
|       | Emergency Relief Fund and                | 8871, 8872, and 8976 (4/14/20)  | 3606—Advance refunding of FFCRA payroll             |
|       | <b>Emergency Financial Aid Grants</b>    |   | credits   |
|       | under the CARES Act (5/7/20)             | IRS Memorandum to IRS Services and Enforcement Employees on           | • Advance refunding of Paid Sick Leave              |
|       |  | acceptance of imaged and digital signatures and the electronic        | Credit and Emergency FMLA                           |
|       | IRS EO Update: e-News for                | transmission of documents (3/27/20)                                   | 3607—Expands DOL authority to postpone              |
|       | Charities & Nonprofits - Form 1023       |   | certain deadlines                                   |
|       | Paper Submission Transition Period       | As part of the response to the COVID-19 emergency, the IRS will       |   |
|       | Expires April 30 (5/7/20)                | temporarily allow employees to accept:                                | FINAL FINAL TEXT                                    |
|       |  | • Images of signatures (scanned or photographed) and digital          |   |
|       | IRS article - If you receive certain     | signatures on documents related to the determination or               | SECTION BY SECTION                                  |
|       | benefits, your Economic Impact           | collection of tax liability   |   |
|       | Payment will automatically go on         | • Documents via email and to transmit documents to taxpayers          | FAQ Courtesy of Leader McCarthy                     |
|       | your Direct Express Card (5/8/20)        | using SecureZip or other established secured messaging                |   |
|       |  | systems.  | WAYS AND MEANS Info. on:                            |
|       | IRS article - 2016 unclaimed             | This change expires July 15, 2020. Visit IRS.gov for details (PDF)."  |   |
|       | refunds deadline extended to July 15     | (4/14/20)   | Tax provisions in Senate CARES bill                 |
|       | (4/28/20)                                |   | -   |
|       |  | IRS MEMORANDUM FOR ALL SERVICES AND ENFORCEMENT                       | Unemployment provisions in Senate CARES             |
|       | IRS article - Employee retention         | <u>EMPLOYEES</u> (3/27/20)  | bill  |
|       | credit for businesses affected by        |   |   |
|       | <u>COVID-19</u> (5/8/20)                 | "FROM: Sunita Lough Deputy Commissioner, Services and                 | Small business provisions in Senate CARES           |
|       |  | Enforcement   | bill  |
|       | IRS article - <u>New employer credit</u> | SUBJECT: (1) Approval to Accept Images of Signatures and Digital      |   |
|       | available for paid sick leave (5/8/20)   | Signatures (2) Approval to Receive Documents by Email and to          | Distressed industries provisions in Senate          |
|       |  | Transmit Documents to Taxpayers using SecureZip"                      | CARES bill  |

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|  | New employer credit  |   |  |
| available for j  | baid family leave "Wi  | ith this memorandum, pursuant to IRM 1.11.2.2.4 (When Procedures  | Health provisions in Senate CARES bill.  |
| (5/8/20)   |  | viate from the IRM), we are implementing a temporary deviation that   |  |
|  |  | ws IRS employees to accept images of signatures (scanned or   | ENERGY AND COMMERCE info. on   |
|  |  | tographed) and digital signatures on documents related to the   |  |
|  |  | ermination or collection of tax liability. We are also implementing a   | E & C Jurisdiction info in Senate CARES bill   |
| (5/7/20)   |  | porary deviation that allows IRS employees to accept documents via  |  |
|  |  | ail and to transmit documents to taxpayers using SecureZip or other   | FINANCIAL SERVICES info. on  |
| IRS article - <u>A</u>   |  | blished secured messaging systems. This memorandum is effective   |  |
|  |  | n issuance.   | FSC provisions in Senate CARES bill  |
| <u>available on I</u>  | <u>RS.gov</u> (4/28/20)  |   |  |
|  |  | e categories of documents included in the scope of this memorandum  | APPROPRIATIONS info. on  |
|  |  | extensions of statute of limitations on assessment or collection,   |  |
|  |  | vers of statutory notices of deficiency and consents to assessment,   | Approps. Provisions in Senates CARES bill  |
|  |  | eements to specific tax matters or tax liabilities (closing agreements),  |  |
| (4/28/20)  |  |   | MORE COMMITTEES  |
|  |  |   |  |
|  | <u>Cip 2020-53</u> , COVID- stand  |   | Ed & Labor provisions in Senate CARES bill   |
|  |  |   |  |
| and midsize b  |  |   | <u>T&amp;I provisions in Senate CARES bill</u>   |
|  |  |   |  |
|  | <u>19 2020 52</u> ,  | crosoft Office suite, or Zip.   |  |
|  |  |   | bill   |
| and pay their  |  |   |  |
|  |  |   | House Admin provisions in Senate CARES bill  |
| COVID Tax 7  | Tip 2020-51, Low-  | owing file types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.   |  |
| income peopl   | e are eligible to get an   |   |  |
|  | Add  |   |  |
|  | mail   |   | Accountancy, 3/25/20)  |
| IRS Webpage  |  |   |  |
|  |  | uments, such as, eFax or established secured messaging systems.   |  |
|  |  | a haira ta tanannit da maranta alastan ni sallaria salala that af tha   |  |
|  |  |   | (enacted 4/24/20)  |
|  | (14/10/00 1) 1 lanp  |   | Developela Ducto stigar Das succes Elemikilitas A st   |
|  | - piov   |   |  |
| , , ,  |  |   |  |
| IRS Info. Rel  | ease <u>IR-2020-87</u> , IRS   | owing steps are taken   | 0/3/20)  |
|  |  | COVID Tay Tin 2020-42 Taypayers should be aware of  | Act extending PPP from CARES Act through   |
| response to C  | OVID-19 pandemic;  |   | 8/8/20 - Public Law No: 116-147 S 4116   |
|  | esented taxpayers to   | onavirus related seams (7/10/20)  |  |
|  | es virtually and reach IRS   | COVID Tax Tip 2020-41 Most Social Security and Railroad   |  |
| finality (5/5/2  |  |   | The U.S. Tax Court announced it would  |
|  |  |   |  |
| (4/28/20)COVID Tax T<br>19 paid leave<br>and midsize bCOVID Tax T<br>Taxpayers hav<br>and pay theirCOVID Tax T<br>Taxpayers hav<br>and pay theirCOVID Tax T<br>income people<br>Economic ImpIRS Webpage<br>Frequently As<br>Economic Imp<br>(updated 5/6/2<br>taxpayer, upd<br>4/17/20)IRS Info. Refer<br>response to C<br>allows unrepr<br>settle their cas | Cip 2020-53, COVID-<br>tax credits for small<br>usinesses (5/7/20)and<br>repression<br>stand<br>Atto<br>Sign<br>photCip 2020-52,<br>ve until July 15 to file<br>taxes (5/6/20)The<br>prove<br>followCip 2020-51, Low-<br>e are eligible to get an<br>pact Payment (5/5/20)Add<br>mail<br>exist<br>document<br>bact Payments (FAQs)<br>20 for deceased<br>ated 4/18/20, updatedAdd<br>mail<br>exist<br>document<br>followCip 2020-51, Low-<br>e are eligible to get an<br>pact Payment (5/5/20)The<br>prove<br>followOn Get My Payment<br>be are eligible to get an<br>pact Payments (FAQs)<br>20 for deceased<br>ated 4/18/20, updatedThe<br>taxp<br>prove<br>ema<br>followEase IR-2020-87, IRS<br>nent Days program in<br>O)IRS<br>Core | <ul> <li>eements to specific tax matters or tax liabilities (closing agreements), any other statement or form needing the signature of a taxpayer or resentative traditionally collected by IRS personnel outside of odard filing procedures (for example, a case specific Power of orney)</li> <li>matures - The IRS will accept images of signatures (scanned or tographed) in one of the following file types: tiff, jpg, jpeg, pdf, crosoft Office suite, or Zip.</li> <li>e IRS will accept Digital Signatures that use encryption techniques to vide proof of original and unmodified documentation on one of the owing file types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.</li> <li>ditional Methods to Receive Documents Electronically - To eliminate ling documents to the extent possible, IRS employees should use all sting and previously allowable means of receiving and transmitting uments, such as, eFax or established secured messaging systems.</li> <li>e choice to transmit documents electronically is solely that of the payer. If the taxpayer is not able to eFax the executed document or to vide it through established secure messaging, the taxpayer may use ail with attachments to transmit the document to the IRS if the owing steps are taken:"</li> <li>a COVID Tax Tip 2020-42, Taxpayers should be aware of conavirus-related scams (4/16/20)</li> <li>a COVID Tax Tip 2020-41, Most Social Security and Railroad irement recipients don't need to file a return or provide information get an Economic Impact Payment (4/15/20)</li> </ul> | MORE COMMITTEES<br>Ed & Labor provisions in Senate CARES bill<br>T&I provisions in Senate CARES bill<br>Small business provisions in Senate CARES<br>bill<br>House Admin provisions in Senate CARES<br>CARES Act tax provisions aim to stabili<br>pandemic-ravaged economy (Journal of<br>Accountancy, 3/25/20)<br>Paycheck Protection Program and Health C<br>Enhancement Act, H.R. 266, P.L. 116-139<br>(enacted 4/24/20)<br>Paycheck Protection Program Flexibility A<br>(PPPFA) (P.L. 116-142) (H.R. 7010, enacted<br>6/5/20)<br>Act extending PPP from CARES Act through<br>8/8/20 - Public Law No: 116-147, S. 4116,<br>enacted 7/8/20 (7/8/20)<br>The U.S. Tax Court announced it would<br>reschedule hearings or trials as needed, and |

| State | Guidance/Date                             | Guidance Relief Provisions for Coronavirus                                   | Other Information  |
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|       | IRS Revenue Procedure 2020-19 on          |  | urged individuals not to come into the building  |
|       | REITs and RICs (5/4/20)                   | IRS COVID Tax Tip 2020-40, Here's how much individuals will get              | if they felt sick.   |
|       |   | from the Economic Impact Payments (4/14/20)                                  |  |
|       | IRS FAQs on Coronavirus-related           |  | 2019 Canadian Individual Income Tax  |
|       | relief for retirement plans and IRAs      | IRS Statement on Filing Certain Corporate Refund Claims (4/13/20)            | Returns (Form T1) originally due April 30,   |
|       | questions and answers (5/4/20)            | "In response to the COVID-19 Pandemic and solely to implement the            | 2020, now due June 1, 2020. See additional   |
|       |   | provisions of the Coronavirus Aid, Relief, and Economic Security Act         | info on tax payment deferral.  |
|       | IRS Notice 2020-25 on Expanded            | (CARES Act), until further notice, the IRS is implementing temporary         |  |
|       | Temporary Rule Allowing                   | procedures for the fax submission of certain Form 1139 and Form              | Global tax developments summary on COVID-  |
|       | Governmental Issuers to Purchase          | 1045."   | <u>19</u> (3/22/20)  |
|       | Certain of Their Own Tax-Exempt           |  |  |
|       | Bonds (5/4/20)                            | IRS <u>IR-2020-70</u> (4/13/20) REMINDER: Schedule and pay federal taxes     | CDC Coronavirus page   |
|       |   | electronically due by July 15; only a few hours remaining for taxpayers      |  |
|       | Revenue Procedure 2020-21                 | to reschedule payments set for April 15                                      | CDC implementation of mitigation strategies  |
|       | provides temporary guidance               |  | for communities with local COVID-19  |
|       | regarding the public approval             | IRS <u>Revenue Procedure 2020-26</u> (4/13/20) provides guidance relating to | <u>transmission</u>  |
|       | requirement under § 147(f) of the         | the tax qualification of certain securitization vehicles that hold mortgage  |  |
|       | Internal Revenue Code (Code) for          | loans for which borrowers have participated in forbearance programs          | Bloomberg tax coronavirus updates  |
|       | tax-exempt qualified private activity     | arising from the COVID-19 emergency. This revenue procedure also             |  |
|       | bonds. (5/4/20)                           | provides guidance for certain real estate mortgage investment conduits       | Small Business Administration website related  |
|       |   | (REMICs) that acquire mortgage loans for which borrowers have                | to SBA loans and   |
|       | IRS Info. Release <u>IR-2020-86</u> , VA, | participated in forbearance programs arising from the COVID-19               | ACAE's one pages for provisions in the hill  |
|       | SSI recipients with eligible children     | emergency.   | <u>ASAE's one-pager</u> for provisions in the bill relevant to associations and nonprofit groups |
|       | need to act by Tuesday, May 5 to          | IRS Coronavirus and Economic Impact Payments: Resources and                  | relevant to associations and nonprofit groups  |
|       | quickly add money to their                | <u>Guidance</u> (main IRS page of guidance updated often)                    | Journal of Accountancy article on CARES Act  |
|       | automatic Economic Impact                 | Guidance (main IKS page of guidance updated often)                           | tax provisions aim to stabilize pandemic-  |
|       | Payment; 'Plus \$500 Push'                | IRS FAQs on temporary procedures to fax certain Forms 1139 and 1045          | ravaged economy (3/25/20)  |
|       | continues (5/1/20)                        | <u>due to COVID-19</u> (4/30/20 updated, 4/16/20 updated, originally posted  | Tavaged ceonomy (3/23/20)  |
|       |   | 4/13/20) to Claim Quick Refunds of the Credit for Prior Year Minimum         | Conditional coronavirus relief provided by SEC   |
|       | IRS Info. Release IR-2020-85,             | Tax Liability of Corporations and Net Operating Loss Deductions              | Global coronavirus map, which is updated   |
|       | Economic Impact Payments                  | Tail Diaonity of corporations and the operating 2000 Deductions              | daily.   |
|       | continue to be sent, check IRS.gov        | • IRS FAQs on estate tax Form 706 deliveries returned and                    |  |
|       | for answers to common questions           | guidance due to COVID-19 (4/13/20)   |  |
|       | (4/30/20)                                 | •  |  |
|       |   | IRS <u>Rev. Proc. 2020-22</u> (4/10/20) on guidance regarding the election   |  |
|       | IRS <u>Notice 2020-32</u> provides        | under section $163(j)(7)(B)$ to be an electing real property trade or        |  |
|       | guidance regarding the deductibility      | business and the election under section $163(j)(7)(C)$ to be an electing     |  |
|       | for Federal income tax purposes of        | farming business for purposes of the business interest expense deduction     |  |
|       | certain otherwise deductible              | limitation under section 163(j). This revenue procedure allows certain       |  |
|       | expenses incurred in a taxpayer's         | taxpayers to make a late election, or to withdraw an election, under         |  |
|       | trade or business when the taxpayer       | section 163(j)(7)(B) or 163(j)(7)(C), as applicable, on an amended           |  |
|       | receives a loan pursuant to the           | Federal income tax return, an amended Form 1065, or an administrative        |  |
|       | Paycheck Protection Program. (4/30/20)    | adjustment request under section 6227 of the Code (AAR).                     |  |

| State | Guidance/Date                             | Guidance Relief Provisions for Coronavirus                                       | Other Information |
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|       |   |  |                   |
|       | SBA Interim Final Rule, Docket            | IRS FAQs on deferral of employment tax deposits and payments through             |                   |
|       | Number SBA-2020-0023, RIN                 | <u>December 31, 2020</u> (4/10/20)   |                   |
|       | 3245-AH39,                                |  |                   |
|       | Business Loan Program Temporary           | IRS FAQs on Installment Agreement Direct Debit Frequently Asked                  |                   |
|       | Changes; Paycheck Protection              | <u>Questions</u> (4/10/20)   |                   |
|       | Program – Requirements –                  |  |                   |
|       | Corporate Groups and Non-Bank             | IRS <u>IR-2020-69</u> (4/10/20) Treasury, IRS launch <u>new web tool</u> to help |                   |
|       | and Non-Insured Depository                | non-filers register for Economic Impact Payments                                 |                   |
|       | Institution Lenders (4/30/20)             |  |                   |
|       |   | IRS <u>IR-2020-68</u> (4/9/20) IRS urges taxpayers to use electronic options;    |                   |
|       | IRS Revenue Procedure 2020-29 on          | outlines online assistance   |                   |
|       | electronically submitting requests        |  |                   |
|       | for private letter rulings and other      | IRS <u>Revenue Procedure 2020-24</u> (4/9/20) on NOL provision in CARES          |                   |
|       | legal advice and allows for               | Act  |                   |
|       | electronic signatures on the required     |  |                   |
|       | documents $(4/30/20)$                     | IRS <u>Notice 2020-26</u> (4/9/20) on extension of time to file application for  |                   |
|       |   | tentative NOL carryback adjustment   |                   |
|       | IRS draft Form 941 on payroll taxes       |  |                   |
|       | (new lines 5a, 5b, 11b, and 11c)          | IRS IR-2020-67 (4/9/20) IRS provides guidance under the CARES Act                |                   |
|       | (4/30/20)                                 | to taxpayers with net operating losses   |                   |
|       |   |  |                   |
|       | IRS Statement: Update on IRS              | Six month extension of time for filing NOL forms                                 |                   |
|       | operations (4/29/20)                      | In <u>Notice 2020-26 (PDF)</u> , the IRS grants a six-month extension of time    |                   |
|       |   | to file Form 1045 or Form 1139, as applicable, with respect to the               |                   |
|       | SBA Form 1502 and Instructions            | carryback of a net operating loss that arose in any taxable year that            |                   |
|       | (4/29/20)                                 | began during calendar year 2018 and that ended on or before June 30,             |                   |
|       | (4/2)/20)                                 | 2019. Individuals, trusts, and estates would file Form 1045 (PDF), and           |                   |
|       | IRS FAQs new FAQ #21 on                   | corporations would file Form 1139 (PDF).   |                   |
|       | FATCA updated for FATCA                   | corporations would file <u>round files (FDF)</u> .                               |                   |
|       | certification due date of $7/1/20$        | COVID relief for partnerships with NOLs  |                   |
|       | extended to $12/15/20$ (4/29/20)          | On April 8, 2020, the IRS issued <u>Revenue Procedure 2020-23 (PDF)</u> ,        |                   |
|       | (4/27/20)                                 | allowing eligible partnerships to file amended partnership returns using a       |                   |
|       | Treasury Statements on CARES              | Form 1065, U.S. Return of Partnership Income, by checking the                    |                   |
|       | Treasury Statements on CARES              | "Amended Return" box and issuing amended Schedules K-1, Partner's                |                   |
|       | Treasury and SBA joint statement          | Share of Income, Deductions, Credits, to each of its partners.                   |                   |
|       | on n the Review Procedure for Paycheck    | Partnerships filing these amended returns should write "FILED                    |                   |
|       | 5   | 1 0  |                   |
|       | Protection Program Loans (4/28/20)        | PURSUANT TO REV PROC 2020-23" at the top of the amended ratum " $(4/0/20)$       |                   |
|       | PPP Disbursement Guidelines               | return." (4/9/20)  |                   |
|       |   | IDS Notice 2020 22 (4/0/20) Undate to Notice 2020 19 Additional                  |                   |
|       | (4/28/20)                                 | IRS <u>Notice 2020-23</u> (4/9/20) Update to Notice 2020-18, Additional          |                   |
|       |   | Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019                |                   |
|       | IRS Info. Release <u>IR-2020-83</u> , Use | Pandemic   |                   |
|       | IRS Non-Filers: Enter Payment Info        |  |                   |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus   | Other Information |
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|       | Here tool to get Economic Impact                                       | IRS <u>IR- 2020-66</u> IRS extends more tax deadlines to cover individuals,  |                   |
|       | Payment; many low-income,  | trusts, estates corporations and others (4/9/20)   |                   |
|       | homeless qualify (4/28/20)   |  |                   |
|       |  | IRS Statement on Filing Corporate Refund Claims (4/8/20)   |                   |
|       | IRS Info. release <u>IR-2020-82</u> , IRS                              |  |                   |
|       | enhances Get My Payment online   | <u>Revenue Procedure 2020-23</u> (4/8/20) Allows an eligible partnership to  |                   |
|       | application to help taxpayers (4/26/20)                                | file an amended Form 1065 with the "Amended Return" box checked for tax years beginning in 2018 and 2019 and furnish a corresponding         |                   |
|       | (4/20/20)  | amended Schedule K-1 (Form 1065) to each of its partners as an   |                   |
|       | IRS Info. release IR-2020-81, VA,                                      | alternative option to filing an Administrative Adjustment Request  |                   |
|       | SSI recipients with eligible children                                  | aternative option to ming an Administrative Aujustinent Request  |                   |
|       | need to act by May 5 to quickly add                                    | IRS Installment Agreement Direct Debit Frequently Asked Questions  |                   |
|       | money to their automatic Economic                                      | (4/3/20)   |                   |
|       | Impact Payment; 'Plus \$500 Push'                                      |  |                   |
|       | continues (4/24/20)  | Treasury Paycheck Protection Program (PPP) FAQs (4/8/20 updated,   |                   |
|       |  | 4/6/20 originally posted)  |                   |
|       | IRS Info. release <u>IR-2020-80</u> ,                                  |  |                   |
|       | Treasury, IRS deliver 88 million                                       | IRS Information Release IR-2020-64 (4/2/20)  |                   |
|       | Economic Impact Payments in first                                      |  |                   |
|       | three weeks, release state-by-state<br>Economic Impact Payment figures | SBA Guidance – Proposed Regulations – <u>Final Interim Rule on Business</u><br>Loan Program and Paycheck Protection Program (PPP) – (4/2/20) |                   |
|       | (4/28/20 updated, originally   | <u>Loan Flograni and Faycheck Flotection Flograni (FFF) – <math>(4/2/20)</math></u>  |                   |
|       | 4/28/20 updated, originary<br>4/24/20)                                 | Economic Impact Payments – e-Poster (PDF) (4/2/20)   |                   |
|       | 1/21/20)   | <u>Leonomie impact rayments – e roster (rbr)</u> (4,2,20)  |                   |
|       | Treasury Department -  | Installment Agreement Direct Debit FAQs (4/10/20 updated, originally   |                   |
|       | PAYCHECK PROTECTION  | posted 4/2/20)   |                   |
|       | PROGRAM - HOW TO   |  |                   |
|       | CALCULATE MAXIMUM LOAN   | Treasury News Release: Social Security Recipients Will Automatically   |                   |
|       | AMOUNTS – BY BUSINESS  | Receive Economic Impact Payments (4/1/20)  |                   |
|       | <u>TYPE</u> (4/24/20)  |  |                   |
|       |  | IRS <u>Notice 2020-22 (PDF)</u> , Relief from Penalty for Failure to Deposit   |                   |
|       | IRS <u>Frequently Asked Questions</u><br>(FAQs) on COVID-19 Relief for | Employment Taxes (3/31/20)   |                   |
|       | (FAQs) on COVID-19 Relief for<br>Estate and Gift (4/23/20)             | IRS Statement on IRS Grants Extension of Time to File FATCA  |                   |
|       |  | Information Returns (3/30/20)  |                   |
|       | IRS Frequently Asked Questions   | Information Returns (5/50/20)  |                   |
|       | (FAQs) about Carrybacks of Net   | "For more information, see FAQ Q4 in the "Reporting" category on   |                   |
|       | Operating Losses (NOLs) for  | the FATCA – FAQs General page."  |                   |
|       | Taxpayers who have had Section   | 1 0  |                   |
|       | 965 Inclusion (4/23/20)  | IRS Information Release IR-2020-62 on IRS: Employee Retention  |                   |
|       |  | Credit available for many businesses financially impacted by COVID-19  |                   |
|       | IRS FAQs on Payroll support for air                                    | (3/31/20)  |                   |
|       | carriers and contractors under the                                     |  |                   |

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|       | CARES Act frequently asked   | Updates on the implementation of this Employee Retention Credit,   |                   |
|       | <u>questions</u> (4/22/20)   | Frequently Asked Questions on Tax Credits for Required Paid  |                   |
|       |  | Leave and other information can be found on the Coronavirus page of  |                   |
|       | IRS Statement on micro-captive   | IRS.gov.   |                   |
|       | letter response relief (4/22/20)                                       |  |                   |
|       |  | IRS FAQs on Tax Credits and Required Paid Leave - COVID-19-  |                   |
|       | Support program for air carriers and                                   | Related Tax Credits for Required Paid Leave Provided by Small and  |                   |
|       | contractors (4/21/20)  | Midsize Businesses FAQs (3/31/20 – 66 FAQs)  |                   |
|       | IRS <u>IR-2020-77</u> (4/21/20),                                       | "For a more detailed overview of the law, see "Overview of COVID-  |                   |
|       | Treasury, IRS announce cross-  | 19-Related Tax Credits for Small and Midsize Businesses," below.   |                   |
|       | border tax guidance related to travel                                  | For FAQs, see " <u>Basic FAQs</u> ," and the sections that follow. The FAQs  |                   |
|       | disruptions arising from the   | will be updated to address changes in the law or additional questions as   |                   |
|       | COVID-19 emergency $(4/21/20)$   | they are raised."  |                   |
|       |  |  |                   |
|       | Revenue Procedure 2020-20 on   | The Wage and Hour Division of the Department of Labor (DOL)  |                   |
|       | Relief for certain nonresident   | administers the EPSLA and the Expanded FMLA and has posted FAQs  |                   |
|       | individuals affected by COVID-19                                       | and relevant information about the paid leave requirements at the  |                   |
|       | travel disruptions (4/21/20)   | Department of Labor's Families First Coronavirus Response Act:   |                   |
|       |  | Questions and Answers.   |                   |
|       | Revenue Procedure 2020-27 on   |  |                   |
|       | Relief for certain individuals related                                 | For more information about Eligible Employers, see "What employers   |                   |
|       | to the foreign earned income   | may claim the tax credits?"  |                   |
|       | exclusion under Sec. 911 (4/21/20)                                     |  |                   |
|       | IDS EAO on Information for   | For more information about how self-employed individuals can claim<br>the credits see "Specific Provisions Related to Self-Employed        |                   |
|       | IRS FAQ on Information for<br>nonresident aliens and foreign           | Individuals".  |                   |
|       | businesses impacted by COVID-19  | <u>Individuals</u> .   |                   |
|       | travel disruptions (4/21/20)   | For more information, see "What is the rate of pay for qualified sick  |                   |
|       |  | leave wages if an employee is unable to work due to their own health   |                   |
|       | IRS Information Release IR-2020-                                       | needs?"  |                   |
|       | 76 - SSA, RRB recipients with  |  |                   |
|       | eligible children need to act by                                       | For more information, see "What is the rate of pay for qualified sick  |                   |
|       | Wednesday to quickly add money to                                      | leave wages if an employee is unable to work because he or she needs to  |                   |
|       | their automatic Economic Impact  | care for others?"  |                   |
|       | Payment; IRS asks for help in the                                      |  |                   |
|       | Plus \$500 Push - Special alert for                                    | For more information, see "What is included in "qualified family leave   |                   |
|       | benefit recipients who don't file a                                    | wages"?"   |                   |
|       | tax return and have dependents   |  |                   |
|       | (4/20/20)  | For more information, see " <u>How does an Eligible Employer determine</u>   |                   |
|       | IDC Deserves Description 2020, 20                                      | the amounts of the qualified family leave wages it is required to pay?"  |                   |
|       | IRS <u>Revenue Procedure 2020-28</u><br>provides two tax return filing | For more detail on the refundable toy and its and the presedures to  |                   |
|       | procedures for certain individuals                                     | For more detail on the refundable tax credits and the procedures to receive payment of the advance credit, see "How to Claim the Credits." |                   |
|       | procedures for certain mutviduals                                      | receive payment of the advance credit, see <u>now to Claim the Credits</u> .   |                   |

| State | Guidance/Date                             | Guidance Relief Provisions for Coronavirus                                  | Other Information |
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|       | who are eligible for the economic         |   |                   |
|       | impact payment, but are not               | IRS Information Release <u>IR-2020-61</u> on economic impact payments:      |                   |
|       | otherwise required to file 2019           | What you need to know (3/30/20)   |                   |
|       | Federal income tax returns.               |   |                   |
|       | (4/20/20)                                 | IRS <u>Notice 2020-21</u> , Effective Date for Employment Tax Credits Under |                   |
|       |   | the Families First Coronavirus Response Act (3/27/20)                       |                   |
|       | IRS Statement on Getting Answers          |   |                   |
|       | to Economic Impact Payment                | IRS Notice 2020-20, Update to Notice 2020-18, Relief for Taxpayers          |                   |
|       | Questions (4/18/20)                       | Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to           |                   |
|       |   | Gift and Generation-Skipping Transfer Tax Filing and Payment                |                   |
|       | IRS Revenue Procedure 2020-25 on          | Deadlines (3/27/20)   |                   |
|       | Qualified Improvement Property            |   |                   |
|       | (4/17/20)                                 | IR-2020-59 on compliance program suspension (3/25/20)                       |                   |
|       | (   |   |                   |
|       | IRS Revenue Ruling 2020-08 on             | IRS unveils new People First Initiative; COVID-19 effort temporarily        |                   |
|       | Foreign Tax Credits and Net               | adjusts, suspends key compliance program                                    |                   |
|       | Operating Losses (4/17/20)                | Field Collection Activities - Liens and levies (including any seizures      |                   |
|       | operating 2000es (1/1//20)                | of a personal residence) initiated by field revenue officers will be        |                   |
|       | SBA Report on the PPP (4/17/20)           | suspended during this period. However, field revenue officers will          |                   |
|       |   | continue to pursue high-income non-filers and perform other similar         |                   |
|       | IRS Webpage on Get My Payment             | activities where warranted.   |                   |
|       | Frequently Asked Questions on             | Automated Liens and Levies – New automatic, systemic liens and levies       |                   |
|       | Economic Impact Payments (FAQs)           | will be suspended during this period.                                       |                   |
|       | (updated 5/6/20 for deceased              | Passport Certifications to the State Department – IRS will suspend new      |                   |
|       | taxpayer, updated 4/18/20, updated        | certifications to the Department of State for taxpayers who are "seriously  |                   |
|       | 4/17/20)                                  | delinquent" during this period. These taxpayers are encouraged to           |                   |
|       | 4/17/20)                                  | submit a request for an Installment Agreement or, if applicable, an OIC     |                   |
|       | IRS Webpage on Economic Impact            | during this period. Certification prevents taxpayers from receiving or      |                   |
|       | Payment Information Center and            | renewing passports.   |                   |
|       | FAQs on Economic Income                   | Private Debt Collection – New delinquent accounts will not be               |                   |
|       | Payments (updated 4/17/20)                | forwarded by the IRS to private collection agencies to work during this     |                   |
|       | <u>rayments</u> (updated 4/17/20)         | period.   |                   |
|       | IRS new Frequently Asked                  | Field, Office and Correspondence Audits – During this period, the IRS       |                   |
|       | Questions (FAQs) regarding                | will generally not start new field, office and correspondence               |                   |
|       | COVID-19-Related Tax Credits for          | examinations. We will continue to work refund claims where possible,        |                   |
|       | Required Paid Leave Provided by           | without in-person contact. However, the IRS may start new                   |                   |
|       | Small and Midsize Businesses              | examinations where deemed necessary to protect the government's             |                   |
|       | sick leave and family leave               |   |                   |
|       |   | interest in preserving the applicable statute of limitations.               |                   |
|       | (4/17/20)                                 | • In-Person Meetings - In-person meetings regarding current                 |                   |
|       | IDS ID 2020 75 or Matarian A Color        | field, office and correspondence examinations will be                       |                   |
|       | IRS <u>IR-2020-75</u> on Veterans Affairs | suspended. Even though IRS examiners will not hold in-person                |                   |
|       | recipients will receive automatic         | meetings, they will continue their examinations remotely,                   |                   |
|       | Economic Impact Payments; Step            | where possible. To facilitate the progress of open examinations,            |                   |
|       |   | taxpayers are encouraged to respond to any requests for                     |                   |

| follows work between Treasury,<br>IRS, VA (4/17/20)<br>SBA <u>Statement</u> on Website about<br>unable to accept new application for | <ul> <li>information they already have received - or may receive - on all examination activity during this period if they are able to do so.</li> <li>Unique Situations - Particularly for some corporate and business taxpayers, the IRS understands that there may be</li> </ul> |   |
|--|--|---|
| SBA <u>Statement</u> on Website about  | • Unique Situations - Particularly for some corporate and  |   |
|  |  | 1 |
|  | husiness taxpayers, the IRS understands that there may be  |   |
| unable to accept new application for   |  |   |
|  | instances where the taxpayers desire to begin an examination   |   |
| PPP (4/16/20)  | while people and records are available and respective staffs   |   |
|  | have capacity. In those instances when it's in the best interest of  |   |
| SBA <u>Procedural Notice</u> 5000-20020  | both parties and appropriate personnel are available, the IRS  |   |
| on Implementation of Section 1112  | may initiate activities to move forward with an examination  |   |
| of the CARES Act, Subsidy for  | understanding that COVID-19 developments could later reduce  |   |
| Certain Loan Payments, for the 7(a)  | activities for an agreed period.   |   |
| and 504 Loan Programs (4/16/20)  | General Requests for Information - In addition to compliance   |   |
|  | activities and examinations, the IRS encourages taxpayers to   |   |
| IRS <u>IR-2020-74</u> , IRS: Free File use   | respond to any other IRS correspondence requesting additional  |   |
| soars; taxpayers still have time to do   | information during this time if possible.  |   |
| their taxes for free $(4/16/20)$   | Independent Office of Appeals – Appeals employees will continue to   |   |
| IDC Statement on Cat Ma Dama ant   | work their cases. Although Appeals is not currently holding in-person  |   |
| IRS Statement on Get My Payment  | conferences with taxpayers, conferences may be held over the telephone   |   |
| Application: Status Not Available  | or by videoconference. Taxpayers are encouraged to promptly respond  |   |
| (4/15/20)  | to any outstanding requests for information for all cases in the   |   |
| IRS IR-2020-73, Supplemental   | Independent Office of Appeals.   |   |
| Security Income recipients will  | Statute of Limitations - The IRS will continue to take steps where   |   |
| receive automatic Economic Impact  | necessary to protect all applicable statutes of limitations. In instances  |   |
| Payments; step follows work  | where statute expirations might be jeopardized during this period,   |   |
| between Treasury, IRS, Social  | taxpayers are encouraged to cooperate in extending such statutes.  |   |
| Security Administration (4/15/20)  | Otherwise, the IRS will issue Notices of Deficiency and pursue other similar actions to protect the interests of the government in preserving  |   |
| Security Huministration (4/15/20)  | such statutes. Where a statutory period is not set to expire during 2020,  |   |
| IRS IR-2020-72, Treasury, IRS  | the IRS is unlikely to pursue the foregoing actions until at least July 15,  |   |
| unveil online application to help  | 2020.  |   |
| with Economic Impact Payments  | 2020.  |   |
| (4/15/20)  | Practitioner Priority Service – Practitioners are reminded that, depending   |   |
| (1,10,20)  | on staffing levels and allocations going forward, there may be more  |   |
| IR-2020-71, IRS, Security Summit   | significant wait times for the PPS. The IRS will continue to monitor this  |   |
| partners warn tax professionals on   | as situations develop.   |   |
| scams, urge additional security  |  |   |
| measures to protect taxpayer data  | IRS Operations – PPS, e-Services Help Desk, CAF Changes –  |   |
| (4/14/20)  | $r_{\rm r}$  |   |
|  | "Due to staff limitations, the PPS line, the e-Services Help Desk line and   |   |
| IRS EO Update eNews for Charities  | the e-Services, FIRE and AIR system help desks are closed until further  |   |
| and Nonprofits on extending  | notice. Please make <u>IRS.gov</u> your first option for answers to questions.   |   |
| deadlines for Forms 990 series, 990-   | The IRS is temporarily suspending acceptance of new Income   |   |
| T, 1120-POL, and 4720, 5227,   | Verification Express Services (IVES) requests at this time and is  |   |
| 8871, 8872, and 8976 (4/14/20)   | experiencing delays with existing IVES processing as well as CAF   |   |

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|       |  | number authorizations. Practitioners with e-Services accounts and with       |                   |
|       | COVID Tax Tip 2020-50, VA and                              | client authorization can access the Transcript Delivery System to obtain     |                   |
|       | SSI recipients act now to add                              | prior-year transcripts. Taxpayers should use Where's My Refund? and          |                   |
|       | eligible children to Economic                              | Get Transcript, both common requests. Additionally, we are unable to         |                   |
|       | Impact Payment (5/4/20)                                    | answer any questions as yet on stimulus payments. Normal operations          |                   |
|       |  | will resume as soon as possible. Please check <u>IRS.gov</u> for updates. We |                   |
|       | COVID <u>Tax Tip 2020-49</u> , SSI and                     | apologize for the inconvenience during this difficult period.                |                   |
|       | VA recipients with a child who                             |  |                   |
|       | don't file taxes should visit IRS.gov                      | IRS Office of National Public Liaison"                                       |                   |
|       | (5/1/20)   |  |                   |
|       |  | IRS FAQs - Filing and Payment Deadlines Questions and Answers                |                   |
|       | IRS <u>COVID Tax Tip 2020-48,</u>                          | (3/24/20)  |                   |
|       | Tools to help people get their                             |  |                   |
|       | Economic Impact Payment                                    | "In <u>Notice 2020-18 (PDF)</u> , the Treasury Department and the Internal   |                   |
|       | (4/30/20)  | Revenue Service (IRS) announced special Federal income tax return            |                   |
|       |  | filing and payment relief in response to the ongoing Coronavirus Disease     |                   |
|       | IRS COVID <u>Tax Tip 2020-47</u> ,                         | 2019 (COVID-19) emergency. Below are answers to frequently asked             |                   |
|       | Common errors to avoid when filing                         | questions related to the relief provided in the Notice."                     |                   |
|       | for advance payment of employer                            |  |                   |
|       | credits (4/29/20)  | White House Briefing Statement - President Approves Washington               |                   |
|       |  | Disaster Declaration (3/22/20)   |                   |
|       | IRS COVID Tax <u>Tip 2020-46</u> , Who                     |  |                   |
|       | can get more Economic Impact<br>Payment money for children | Updated IRS Statement on filing and payment extension to 7/15<br>(3/21/20)   |                   |
|       |  | (3/21/20)  |                   |
|       | (4/28/20)  | "<br>  |                   |
|       | IRS COVID Tax Tip 2020-45,                                 | <br>State tax returns  |                   |
|       | Taxpayers with a filing requirement                        |  |                   |
|       | must file a tax return to get an                           | This relief only applies to federal income returns and tax (including tax    |                   |
|       | Economic Impact Payment                                    | on self-employment income) payments otherwise due April 15, 2020,            |                   |
|       | (4/23/20)  | not state tax payments or deposits or payments of any other type of          |                   |
|       | (4/23/20)  | federal tax. Taxpayers also will need to file income tax returns in 42       |                   |
|       | IRS COVID Tax Tip 2020-44,                                 | states plus the District of Columbia. State filing and payment deadlines     |                   |
|       | Questions about Economic Impact                            | vary and are not always the same as the federal filing deadline. The IRS     |                   |
|       | Payments (4/22/20)   | urges taxpayers to check with their state tax agencies for those details.    |                   |
|       | IRS <u>COVID Tax Tip 2020-43</u> , Most                    | More information is available at <u>https://www.taxadmin.org/state-tax-</u>  |                   |
|       | Economic Impact Payments are                               | agencies."   |                   |
|       | being sent automatically (4/21/20)                         |  |                   |
|       |  | IR-2020-58 Information Release on extended filing and payment due            |                   |
|       | IRS COVID Tax Tip 2020-42,                                 | date from April 15 to 7/15: (3/21/20)  |                   |
|       | Taxpayers should be aware of                               |  |                   |
|       | Coronavirus-related scams (4/16/20)                        | FEMA website (3/20/20)   |                   |
|       |  | "New York Covid-19 Pandemic (DR-4480)  |                   |

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|       | IRS <u>COVID Tax Tip 2020-41</u> , Most    | Incident Period: January 20, 2020 and continuing.                              |                   |
|       | Social Security and Railroad               | Major Disaster Declaration declared on March 20, 2020"                         |                   |
|       | Retirement recipients don't need to        |  |                   |
|       | file a return or provide information       | Notice 2020-18 on extending 4/15 filing and payment to 7/15 (3/20/20)          |                   |
|       | to get an Economic Impact Payment          |  |                   |
|       | (4/15/20)                                  | "Federal income tax filing and payment relief on account of Coronavirus        |                   |
|       |  | Disease 2019 (COVID-19) emergency. The Treasury Department and                 |                   |
|       | IRS COVID Tax Tip 2020-40,                 | IRS are providing relief to all taxpayers who have Federal income tax          |                   |
|       | Here's how much individuals will           | returns and Federal income tax payments due on April 15, 2020. The             |                   |
|       | get from the Economic Impact               | April 15, 2020 deadline is postponed to July 15, 2020. Associated              |                   |
|       | Payments (4/14/20)                         | interest, additions to tax, and penalties for late filing or late payment will |                   |
|       |  | be suspended until July 15, 2020."   |                   |
|       | IRS article - IRS tool to help non-        | 1 5 5 5 5 5  |                   |
|       | filers get Economic Impact                 | IRS Information Release IR-2020-57 on tax credits for Coronavirus-             |                   |
|       | Payments (4/16/20)                         | related leave $(3/20/20)$  |                   |
|       |  |  |                   |
|       | IRS article - Be on the lookout for        | Tweet of filing extension until 7/15 (3/20/20)                                 |                   |
|       | coronavirus scammers (4/16/20)             | (3/20/20) at 10:04 am – Treasury Secretary Mnuchin tweeted at "we              |                   |
|       |  | are moving Tax Day from April 15 to July 15. All taxpayers and                 |                   |
|       | IRS article - Find out when your           | businesses will have this additional time to file and make payments            |                   |
|       | Economic Impact Payment will               | without interest or penalties. We are waiting for IRS announcement.            |                   |
|       | arrive (4/16/20)                           | while the set of perturbers we are warning for this announcement.              |                   |
|       |  | IRS Webpage on IRS Operations During COVID-19: Mission-critical                |                   |
|       | IRS article - Who gets an economic         | functions continue (3/24/20, updated 3/27/20)                                  |                   |
|       | impact payment and how much is             |  |                   |
|       | <u>it?</u> (4/16/20)                       | "March 24, 2020  |                   |
|       | <u></u> (1/10/20)                          | 114101121,2020   |                   |
|       | SBA Guidance – Proposed                    | The following is an overview of IRS operations and advice for taxpayers        |                   |
|       | Regulations – <u>Interim Final Rule on</u> | during this period. The IRS will continue to monitor issues related to the     |                   |
|       | Business Loan Program Temporary            | COVID-19 outbreak, and updated information will be posted on a                 |                   |
|       | Changes; Paycheck Protection               | special coronavirus page on IRS.gov.   |                   |
|       | Program – Additional Eligibility           | Tax Day is now July 15: Key Information for Taxpayers                          |                   |
|       | Criteria and Requirements for              | The federal income tax filing due date has been automatically extended         |                   |
|       | Certain Pledges of Loans (PPP)             | from April 15, 2020, to July 15, 2020.   |                   |
|       | (4/13/20)                                  | Taxpayers can also defer federal income tax payments due on April 15,          |                   |
|       | (  | 2020, to July 15, 2020, without penalties and interest, regardless of the      |                   |
|       | IRS Memorandum to IRS Services             | amount owed. This deferment applies to all taxpayers, including                |                   |
|       | and Enforcement Employees on               | individuals, corporations and other non-corporate tax filers as well as        |                   |
|       | acceptance of imaged and digital           | those who pay self-employment tax. See news release IR-2020-58, Tax            |                   |
|       | signatures and the electronic              | Day now July 15: Treasury, IRS extend filing deadline and federal tax          |                   |
|       | transmission of documents (3/27/20)        | payments regardless of amount.   |                   |
|       | tunismission of documents (3/27/20)        | Refund filers: File as soon you can  |                   |
|       | IRS <u>IR-2020-70</u> (4/13/20)            | Refunds continue: If possible, don't wait until July 15 to file if you're      |                   |
|       | REMINDER: Schedule and pay                 | owed a refund; file as soon as possible. Refunds will continue to be paid.     |                   |
|       | REATING DER. Schedule and pay              | owed a refaild, the as soon as possible. Refuilds will continue to be paid.    | 1                 |

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|       | federal taxes electronically due by                                   | For the quickest results, taxpayers should use e-file or Free File with       |                   |
|       | July 15; only a few hours remaining                                   | direct deposit to help speed up refunds.                                      |                   |
|       | for taxpayers to reschedule   | E-file recommended: To avoid delays, the IRS urges taxpayers to file          |                   |
|       | payments set for April 15   | electronically rather than on paper; using direct deposit is also critical to |                   |
|       |   | speed up refunds. Most taxpayers can file for free with                       |                   |
|       | IRS <u>Revenue Procedure 2020-26</u>                                  | www.IRS.gov/freefile. The IRS will continue to accept electronic and          |                   |
|       | (4/13/20) provides guidance relating                                  | paper-filed returns for taxpayers who have and prefer to continue to file     |                   |
|       | to the tax qualification of certain                                   | on paper. The IRS emphasizes that during this period paper returns could      |                   |
|       | securitization vehicles that hold                                     | require additional time to process; filing electronically remains the best    |                   |
|       | mortgage loans for which borrowers                                    | option for taxpayers.   |                   |
|       | have participated in forbearance                                      | July 15 extension automatic. Taxpayers do not need to file any                |                   |
|       | programs arising from the COVID-                                      | additional forms or call the IRS to qualify for this automatic federal tax    |                   |
|       | 19 emergency.   | filing and payment relief. Individual taxpayers who need additional time      |                   |
|       |   | to file beyond the July 15 deadline can request a filing extension by         |                   |
|       | IRS Coronavirus and Economic  | filing Form 4868 through their tax professional, tax software or using the    |                   |
|       | Impact Payments: Resources and  | Free File link on IRS.gov. Businesses who need additional time must file      |                   |
|       | Guidance (main IRS page of  | Form 7004.  |                   |
|       | guidance updated often)   | Estimated Payments: The additional time also includes estimated tax           |                   |
|       |   | payments for tax year 2020 that are due on April 15, 2020 if paid by July     |                   |
|       | IRS FAQs on temporary procedures                                      | 15, 2020.   |                   |
|       | to fax certain Forms 1139 and 1045                                    | Extensions beyond July 15: The IRS reminds individual taxpayers the           |                   |
|       | due to COVID-19 (4/30/20 updated,                                     | easiest and fastest way to request a filing extension is to electronically    |                   |
|       | 4/17/20 updated, 4/16/20 updated,                                     | file Form 4868 through their tax professional, tax software or using the      |                   |
|       | originally posted 4/13/20)  | Free File link on IRS.gov. Businesses must file Form 7004.                    |                   |
|       |   | Don't forget state tax returns; different deadlines may apply                 |                   |
|       | IRS Statement on Filing Certain                                       | The July 15, 2020 extension only applies to federal income tax returns        |                   |
|       | Corporate Refund Claims (4/13/20)                                     | and tax payments otherwise due April 15, 2020, not state tax payments         |                   |
|       |   | or deposits or payments of any other type of federal tax. Taxpayers also      |                   |
|       | IRS FAQs on estate tax Form 706                                       | will need to file income tax returns in 42 states plus the District of        |                   |
|       | deliveries returned and guidance                                      | Columbia. State filing and payment deadlines vary and are not always          |                   |
|       | <u>due to COVID-19</u> (4/13/20)                                      | the same as the federal filing deadline. The IRS urges taxpayers to check     |                   |
|       |   | with their state tax agencies for those details. More information is          |                   |
|       | IRS <u>Rev. Proc. 2020-22</u> (4/10/20)                               | available at https://www.taxadmin.org/state-tax-agencies.                     |                   |
|       | on section 163(j) election guidance                                   |   |                   |
|       |   | Families First Coronavirus Response Act and other COVID-19                    |                   |
|       | IRS FAQs on deferral of   | legislation   |                   |
|       | employment tax deposits and   | The IRS is taking immediate steps to implement COVID-19 legislation           |                   |
|       | payments through December 31,   | during this period. We will also be working closely with our partners in      |                   |
|       | <u>2020</u> (4/16/20 updated)   | the tax community on this to assist with implementation. Additional           |                   |
|       |   | information will be posted on the <u>special coronavirus page</u> .           |                   |
|       | IRS FAQs on Installment   | Small and midsize businesses. Small and midsize employers can begin           |                   |
|       | Agreement Direct Debit Frequently                                     | taking advantage of two new refundable payroll tax credits, designed to       |                   |
|       | Asked Questions $(4/17/20 \text{ updated}, 4/10/20 \text{ provided})$ | promptly and fully reimburse them, dollar-for-dollar, for the cost of         |                   |
| L     | 4/10/20 updated, originally 4/2/20)                                   | providing Coronavirus-related leave to their employees.                       |                   |

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|       |  | Stimulus payment checks: No information available yet, No sign-up   |                   |
|       | IRS <u>IR-2020-69</u> (4/10/20) Treasury,                                  | needed  |                   |
|       | IRS launch <u>new web tool</u> to help                                     | At this time, the IRS does not yet have any information regarding   |                   |
|       | non-filers register for Economic   | stimulus or payment checks, which remain under consideration in   |                   |
|       | Impact Payments  | Congress. Please do not call the IRS about this. When the IRS has more  |                   |
|       |  | specific details available, we will make it available on the special  |                   |
|       | IRS <u>IR-2020-68</u> (4/9/20) IRS urges                                   | coronavirus page.   |                   |
|       | taxpayers to use electronic options;                                       | Non-filers: Haven't filed a tax return for a previous year? Take steps  |                   |
|       | outlines online assistance   | now.  |                   |
|       | IRS <u>Revenue Procedure 2020-24</u>                                       | <i>IRS mission-critical operations continue; no face-to-face assistance</i>   |                   |
|       | (4/9/20) on NOL provision in   | To protect employees and taxpayers, the IRS has scaled back our   |                   |
|       | CARES Act  | operations to focus on mission-critical activities for the nation. We   |                   |
|       |  | continue to follow guidance from the U.S. Centers for Disease Control   |                   |
|       | IRS <u>IR-2020-67</u> (4/9/20) IRS   | and Prevention (CDC) and the Office of Personnel Management (OPM)   |                   |
|       | provides guidance under the  | as well as state and local officials to ensure the safety of IRS employees  |                   |
|       | CARES Act to taxpayers with net  | and the public we serve.  |                   |
|       | operating losses   | Many IRS offices in areas hardest hit by COVID-19 are closed or have  |                   |
|       |  | reduced operations on mission-critical items. Telework-eligible   |                   |
|       | IRS <u>Notice 2020-26</u> (4/9/20) on                                      | employees across the IRS continue to work during this period.   |                   |
|       | extension of time to file application                                      | The IRS emphasizes it is assessing its operations on a daily basis. The   |                   |
|       | for tentative NOL carryback  | following is an overview of various operations of interest to taxpayers   |                   |
|       | adjustment   | and tax professionals:  |                   |
|       |  | In-person assistance. The IRS has temporarily suspended almost all face-  |                   |
|       | IRS <u>Notice 2020-23</u> (4/9/20) Update                                  | to-face contacts with taxpayers. All Taxpayer Assistance Centers  |                   |
|       | to Notice 2020-18, Additional  | (TACs) are closed and face-to-face service discontinued throughout the  |                   |
|       | Relief for Taxpayers Affected by   | country until further notice. For taxpayers with TAC appointments,  |                   |
|       | Ongoing Coronavirus Disease 2019   | every effort to resolve the taxpayer's assistance needs by phone will be  |                   |
|       | Pandemic   | made.   |                   |
|       | IPS IP 2020 66 (4/0/20) IPS  | Automated applications. IRS.gov and many automated applications remain available, including such things as Where's My Refund, the |                   |
|       | IRS <u>IR- 2020-66</u> (4/9/20) IRS<br>extends more tax deadlines to cover | IRS2Go phone app and online payments and online payment   |                   |
|       | individuals, trusts, estates   | agreements.   |                   |
|       | corporations and others  | Telephones. Limited live telephone customer service assistance is   |                   |
|       |  | currently available, but local office closings, limited call site staff and   |                   |
|       | IRS Statement on Filing Corporate  | high demand means that there is extremely high call volume. Wait times  |                   |
|       | Refund Claims (4/8/20)   | will be lengthy. The IRS strongly urges people to use IRS.gov for   |                   |
|       |  | information.  |                   |
|       | IRS Revenue Procedure 2020-23  | Practitioner Priority Service (PPS) – Due to staff limitations the  |                   |
|       | (4/8/20) Allows an eligible  | Practitioner Priority Service line is closed until further notice.  |                   |
|       | partnership to file an amended Form  | Please make IRS.gov your first option for answers to questions.   |                   |
|       | 1065   | Practitioners with e-Services accounts and with client authorization can  |                   |
|       |  | access the Transcript Delivery System to obtain prior-year transcripts.   |                   |
| L     |  |   |                   |

| State | Guidance/Date                            | Guidance Relief Provisions for Coronavirus  | Other Information |
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|       | Treasury Paycheck Protection             | Taxpayers should use Where's My Refund? and Get Transcript, both  |                   |
|       | Program (PPP) FAQs (5/4/20               | common requests.  |                   |
|       | updated, 4/28/20 updated, 4/23/20        | Normal operations will resume as soon as possible.  |                   |
|       | updated, 4/8/20 updated, 4/6/20          | Taxpayer appointments. During this period, all face-to-face   |                   |
|       | originally posted)                       | appointments at an IRS Taxpayer Assistance Center are cancelled.  |                   |
|       |  | Taxpayers do not need to call to cancel their appointments.   |                   |
|       | SBA Guidance – Proposed                  | Taxpayer correspondence. While able to receive mail, the IRS will be  |                   |
|       | Regulations – Final Interim Rule on      | responding to paper correspondence only to a very limited degree during   |                   |
|       | Business Loan Program and                | this period. Taxpayers who mail correspondence to the IRS during this   |                   |
|       | Paycheck Protection Program (PPP)        | period should expect to wait longer than usual for a response. Even after   |                   |
|       | - (4/2/20)                               | normal operations resume as it will take the IRS time to work through   |                   |
|       |  | any correspondence backlog.   |                   |
|       | IRS Information Release IR-2020-         | Other IRS operations  |                   |
|       | <u>64</u> (4/2/20)                       | Compliance activity. The IRS is continuing to assess the impact of  |                   |
|       |  | COVID-19 on a range of compliance activity across the agency.   |                   |
|       | Economic Impact Payments – e-            | Statute of limitations issues. The IRS will continue working cases where  |                   |
|       | <u>Poster (PDF)</u> (4/2/20)             | a statute of limitation is pending. In some of these situations, the IRS  |                   |
|       |  | will work with the taxpayer or their representative to obtain an extension  |                   |
|       | Treasury News Release: Social            | of the statute.   |                   |
|       | Security Recipients Will                 | Office of Chief Counsel. The Office of Chief Counsel continues to work  |                   |
|       | Automatically Receive Economic           | to resolve cases in litigation, including those on calendars in various   |                   |
|       | Impact Payments (4/1/20)                 | cities through July 3, 2020, that were recently cancelled by the U.S. Tax   |                   |
|       |  | Court. Counsel continues to work on cases in litigation generally and to  |                   |
|       | DOL Temporary Regulations on             | support and advise the IRS operating divisions on their enforcement and   |                   |
|       | Paid Leave under the Families First      | examination activities. Although Counsel is not meeting with taxpayers  |                   |
|       | Coronavirus Response Act (4/1/20)        | or their representatives in face-to-face meetings, or taking depositions,   |                   |
|       |  | taxpayers should know that our attorneys are available to discuss their   |                   |
|       | IRS <u>Notice 2020-22 (PDF)</u> , Relief | cases by telephone.   |                   |
|       | from Penalty for Failure to Deposit      | Independent Office of Appeals. At this time, Appeals employees will   |                   |
|       | Employment Taxes (3/31/20)               | continue to work their cases. Although Appeals is not currently holding   |                   |
|       | IDS Information Dalages ID 2020          | in-person conferences with taxpayers, conferences may be held over the  |                   |
|       | IRS Information Release <u>IR-2020-</u>  | telephone or by videoconference. To the extent they can, taxpayers are  |                   |
|       | 62 on Employee Retention Credit          | encouraged to promptly respond to any outstanding requests for<br>information for all cases in the Independent Office of Appeals. |                   |
|       | (3/31/20)                                | Taxpayer Advocate Service. Currently, TAS remains open to receive   |                   |
|       | IRS FAQs on Tax Credits for              | phone calls at the local phone numbers but has suspended walk-in  |                   |
|       | Required Paid Leave - COVID-19-          | services in their offices and their toll-free centralized number is   |                   |
|       | Related Tax Credits for Required         | unavailable until further notice. Please visit <u>taxpayeradvocate.irs.gov</u> to   |                   |
|       | Paid Leave Provided by Small and         | locate your local office phone number.  |                   |
|       | Midsize Businesses FAQs (4/17/20         | Tax-exempt Sector Determinations, Rulings and Closing   |                   |
|       | updated, 4/10/20 updated, originally     | Agreements. The IRS continues to process applications for recognition   |                   |
|       | posted 3/31/20)                          | of tax exemption for exempt organizations, rulings and determinations   |                   |
|       | posted 5/51/20)                          | for employees plans and closing agreements for municipal issuers."  |                   |
|       |  | (originally posted 3/24/20, updated 3/27/20)  |                   |
| L     | 1  | (originarij postod 5/2//20, updatod 5/2//20)  |                   |

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|       | Department of Treasury Paycheck            |   |                   |
|       | Protection Program application and         | IRC Code section 7508A and Treas. Reg. § 301.7508A-1 and IRS Rev.   |                   |
|       | accompanying borrower guide and            | <u>Proc. 2018-58</u>  |                   |
|       | website supplemental information           |   |                   |
|       | (3/31/20)                                  | The IRS has started to close field offices in some coronavirus hot spots,   |                   |
|       |  | like Seattle, New York and Northern California. (3/18/20)   |                   |
|       | IRS Statement on IRS Grants                |   |                   |
|       | Extension of Time to File FATCA            | IRS Website Alert: (3/22/20)  |                   |
|       | Information Returns (3/30/20)              | "In response to the national emergency and to protect our employees,  |                   |
|       |  | America's taxpayers, communities and our partners, the IRS has  |                   |
|       | IRS Information Release IR-2020-           | temporarily closed all Taxpayer Assistance Centers and discontinued   |                   |
|       | <u>61</u> on economic impact payments      | face-to-face service throughout the country until further notice. The IRS   |                   |
|       | (3/30/20)                                  | is continuing to process tax returns, issue refunds and help taxpayers to   |                   |
|       |  | the greatest extent possible. Click here for more info on taxpayer  |                   |
|       | IRS <u>Notice 2020-21</u> , Effective Date | assistance center closures."  |                   |
|       | for Employment Tax Credits Under           |   |                   |
|       | the Families First Coronavirus             | Taxpayer Assistance Center Statement (3/20/20)  |                   |
|       | Response Act (3/27/20)                     |   |                   |
|       |  | "In response to the national emergency, the IRS has temporarily   |                   |
|       | IRS Notice 2020-20, Update to              | closed all Taxpayer Assistance Centers and discontinue face-to-face   |                   |
|       | Notice 2020-18, Relief for                 | service throughout the country until further notice.  |                   |
|       | Taxpayers Affected by Ongoing              | The IRS is continuing to process tax returns, issue refunds and help  |                   |
|       | Coronavirus Disease 2019                   | taxpayers to the greatest extent possible. Taxpayers are highly   |                   |
|       | Pandemic, Related to Gift and              | encouraged to go to IRS.gov and to the newly created  |                   |
|       | Generation-Skipping Transfer Tax           | IRS.gov/coronavirus webpage where they can find the latest updates  |                   |
|       | Filing and Payment Deadlines               | about IRS services, explore free options to file or request an extension to   |                   |
|       | (3/27/20)                                  | file at <u>www.IRS.gov/freefile</u> , find forms, tax help, refund status and   |                   |
|       |  | payment options."   |                   |
|       | <u>IR-2020-59</u> on compliance program    |   |                   |
|       | suspension (3/25/20)                       | PRIOR IRS Notice 2020-17 on delay of payment until 7/15 (3/18/20)   |                   |
|       |  |   |                   |
|       | IRS FAQs - Filing and Payment              | IRS <u>Statement on Payment Deadline Extended to July 15, 2020</u>  |                   |
|       | Deadlines Questions and Answers            | (3/18/20)   |                   |
|       | (updated 4/10/20, originally posted        | The second |                   |
|       | 3/24/20)                                   | Treasury <u>Press Release on Delay of Payment from April 15 to July 15</u>  |                   |
|       | IRS Webpage on IRS Operations              | (3/18/20)   |                   |
|       | During COVID-19: Mission-critical          | IRS will step back on a variety of enforcement actions because of the   |                   |
|       | functions continue (3/24/20)               | spreading virus. (BloombergTax, 3/17/20)  |                   |
|       | <u>Iuneuons continue</u> (3/24/20)         | "The IRS will stop some enforcement actions, including certain levies   |                   |
|       | Legislation                                | and collection notices, until further notice in response to the Covid-19  |                   |
|       |  | outbreak, according to an alert sent to employees Tuesday.  |                   |
|       | H.R. 6201: Families First                  | Effective immediately, the IRS's automated collection system will stop  |                   |
|       | Coronavirus Response Act                   | all levies and notices, according to the alert, which was seen by   |                   |
|       | Coronavirus Response Act                   | an iorios and noticos, according to the alert, which was seen by  |                   |

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|       |   | Bloomberg Tax. The only exception is LP68 Notices, which notify   |                   |
|       | S.3548: Coronavirus Aid, Relief and                             | taxpayers a levy has been released and that they no longer need to turn   |                   |
|       | Economic Security (CARES) Act                                   | over money or property to pay back taxes.   |                   |
|       |   | • The IRS didn't return a request for comment.  |                   |
|       | Other   | • The IRS uses the automated collection system to send notices  |                   |
|       |   | demanding payment from delinquent taxpayers and to take   |                   |
|       | U.S. Department of Labor: COVID-                                | collection actions, including levying wages and bank account  |                   |
|       | 19 and the Expanded Family and                                  | funds and filing federal tax liens.   |                   |
|       | Medical Leave Act Questions and                                 | • Easing enforcement action is the latest example of steps the  |                   |
|       | Answers (88 FAQs as of 4/20/20)                                 | agency is taking to address the virus pandemic. The IRS has also expanded its employees' ability to work remotely, and the                    |                   |
|       |   | Treasury Department has announced it will allow taxpayers to  |                   |
|       | <u>U.S. Small Business</u><br>Administration: Coronavirus Small | defer tax payments with no penalties or interest." (Bloomberg   |                   |
|       | Administration: Coronavirus Small<br>Business Guidance and Loan | Tax, $3/17/20$ )  |                   |
|       | Resources   | ,   |                   |
|       |   | IR-2020-54 and Notice 2020-15 - High-deductible health plans (HDHPs)  |                   |
|       | Department of Labor's COVID-19                                  | can cover coronavirus costs (including testing and treatment). The notice   |                   |
|       | and the American Workplace                                      | applies only to HSA-eligible HDHPs. "An individual with an HDHP   |                   |
|       | (3/31/20)   | that covers these costs may continue to contribute to a health savings  |                   |
|       |   | account (HSA). As stated in <u>Notice 2020-15</u> , health plans that otherwise   |                   |
|       | DOL Guidance on Paid Sick Leave                                 | qualify as HDHPs will not lose that status merely because they cover the  |                   |
|       | and Expanded FMLA under the                                     | cost of testing or treatment of COVID-19 before plan deductibles have<br>been met. As in the past, any vaccination costs continue to count as |                   |
|       | Enacted Families First Coronavirus                              | preventive care and can be paid for by an HDHP."  |                   |
|       | <u>Response Act</u> (3/24/20)                                   | preventive care and can be paid for by an morn.   |                   |
|       | Labor Department release (March                                 |   |                   |
|       | 24, 2020), on Families First                                    |   |                   |
|       | Coronavirus Response Act:                                       |   |                   |
|       | Questions and Answers, includes:                                |   |                   |
|       | • Fact sheet for employees                                      |   |                   |
|       | • Fact sheet for employers                                      |   |                   |
|       | • <u>Questions and answers</u>                                  |   |                   |
|       | White House Briefing Statement -                                |   |                   |
|       | President Approves Washington                                   |   |                   |
|       | Disaster Declaration (3/22/20)                                  |   |                   |
|       | <u> </u>  |   |                   |
|       | IR-2020-58 Information Release on                               |   |                   |
|       | extended filing and payment due                                 |   |                   |
|       | date from April 15 to 7/15:                                     |   |                   |
|       | (3/21/20)   |   |                   |
|       |   |   |                   |

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|       | Updated IRS Statement on filing<br>and payment extension to 7/15   |  |                   |
|       | (3/21/20)  |  |                   |
|       | FEMA website on NY disaster declaration  |  |                   |
|       | (3/20/20)  |  |                   |
|       | Taxpayer Assistance Center<br>Statement (3/20/20)  |  |                   |
|       | IRS <u>Notice 2020-18</u> on extending 4/15 filing and payment to 7/15 (3/20/20)   |  |                   |
|       | IR-2020-57 on tax credits for<br>Coronavirus-related leave (3/20/20)   |  |                   |
|       | <u>Tweet</u> on extending 4/15 filing and payment until 7/15 (3/20/20,10:04 am)  |  |                   |
|       | IRS Notice 2020-17 and Statement<br>and Press Release on delay of<br>payment until 7/15 (3/18/20)  |  |                   |
|       | IRS Coronavirus Tax Relief Page  |  |                   |
|       | IRS Resource Guide on Disaster<br>Assistance and Emergency Relief<br>Program (6/24/19)   |  |                   |
|       | IR-2020-54 and Notice 2020-15 on<br>high deductible health plans and<br>COVID-19 expenses (3/11/20)  |  |                   |
|       | FEMA News Release HQ-20-017-<br>Fact Sheet (3/13/20)   |  |                   |
|       | (July 15 – filing and payment<br>delayed until 7/15 for individuals<br>for income taxes and self-<br>employment taxes, corps, trusts and<br>estates income taxes, and gift tax |  |                   |

| State     | Guidance/Date   | Guidance Relief Provisions for Coronavirus                             | Other Information                                 |
|-----------|---|--|---|
|           | and GST tax, waives interest and                                  |  |   |
|           | penalties, first quarter estimated                                |  |   |
|           | taxes covered in relief)  |  |   |
|           |   |  |   |
|           | (new changes include issues ranging                               |  |   |
|           | from postponing certain payments                                  |  |   |
|           | related to Installment Agreements                                 |  |   |
|           | and Offers in Compromise to                                       |  |   |
|           | collection and limiting certain                                   |  |   |
|           | enforcement actions. The IRS will<br>be temporarily modifying the |  |   |
|           | following activities as soon as                                   |  |   |
|           | possible; the projected start date will                           |  |   |
|           | be April 1 and the effort will                                    |  |   |
|           | initially run through July 15. IRS                                |  |   |
|           | will continue to take steps where                                 |  |   |
|           | necessary to protect all applicable                               |  |   |
|           | statutes of limitations. Liens and                                |  |   |
|           | levies (including any seizures of a                               |  |   |
|           | personal residence) initiated by field                            |  |   |
|           | revenue officers will be suspended                                |  |   |
|           | during this period. New automatic,                                |  |   |
|           | systemic liens and levies will be                                 |  |   |
|           | suspended during this period. For                                 |  |   |
|           | EITC verification, and if unable to                               |  |   |
|           | do so, please reach out to the IRS indicating the reason such     |  |   |
|           | information is not available. Until                               |  |   |
|           | July 15, 2020, the IRS will not deny                              |  |   |
|           | these credits for a failure to provide                            |  |   |
|           | requested information.)   |  |   |
| AICPA     | AICPA Coronavirus Resource  | AICPA letter to Congress supporting deductibility of PPP loan expenses | AICPA Insights Blog 5 reasons borrowers           |
| advocacy  | Center (short url:  | (5/6/20)   | shouldn't rush their PPP forgiveness applications |
| and       | www.aicpa.org/coronavirus)  |  |   |
| resources |   | AICPA video and Journal of Accountancy podcast on AICPA                | AICPA Press Release on AICPA Urges IRS to         |
|           | AICPA Coronavirus (COVID-19)                                      | recommendations on state and local tax administrative, filing, and     | <u>'Act Immediately' to Provide Broader Tax</u>   |
|           | Tax Policy and Advocacy   | payment relief for the coronavirus pandemic (5/6/20 podcast, 4/29/20   | Administrative and Penalty Relief Due to          |
|           | Resources (4/9/20)  | video)   | Pandemic (7/15/20)                                |
|           | AICPA State Tax Filing Guidance                                   | AICPA Recommendations on State and Local Tax Filing, Payment, and      | AICPA Press Release on CARES Act Causes           |
|           | on Coronavirus (this chart – short                                | Administrative Relief during the Coronavirus Pandemic (4/21/20)        | <u>Unexpected Valuation Considerations for</u>    |
|           | url: https://tinyurl.com/state-filing-                            |  | Divorces, Estate Plans and Equity Partnerships    |
|           | guidance) (open to everyone)                                      | "AICPA Recommendations for Administrative and Filing and               | (7/8/20)  |
|           | (originally 3/13/20)  | Payment Relief   |   |

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|       |   | for State and Local Taxes during the Coronavirus Pandemic                                     | AICPA letter to IRS and Treasury on Tax   |
|       | AICPA Recommendations on State                                      |   | Administrative and Penalty Relief Needed  |
|       | and Local Tax Filing, Payment, and                                  | The AICPA encourages state CPA societies to advocate for fair,                                | (7/2/20)  |
|       | Administrative Relief during the                                    | reasonable, and administrable tax rules that minimize the complexities and                    |   |
|       | Coronavirus Pandemic (4/21/20)                                      | burdens to taxpayers and state tax authorities alike.   | AICPA press release on <u>Treasury and Federal</u>  |
|       |   |   | Reserve Must Create New Lending Facility to   |
|       | AICPA Chart on States' Guidance                                     | To assist state CPA societies, the AICPA identified the below list of                         | Help Small Business, Says Coalition of 21   |
|       | on Electronic Signatures (7/23/20)                                  | administrative, filing, and payment relief for state and local taxpayers in                   | Leading Retail, Manufacturing and Business  |
|       | AICDA alignt latter state toy                                       | response to the COVID-19 pandemic. AICPA is also updating a <u>state tax</u> guidance chart.  | Associations (7/1/20)   |
|       | <u>AICPA client letter state tax</u><br>telework (open to AICPA Tax | guidance chart.   | New AICPA Accounting Guidance Helps PPP   |
|       | Section members) (9/28/20)  | Tax practitioners responsible for preparing federal, state, and local tax                     | Lenders Make Appropriate Financial Reporting  |
|       | Section members) (9/26/20)  | returns of taxpayers are now required to telework and, in many cases,                         | Decisions (6/30/20)   |
|       | CNA risk alert on state tax telework                                | shelter in place to prevent the spread of the COVID-19 virus. The unique                      | <u>Decisions</u> (0/50/20)  |
|       | (10/20/20)  | and unprecedented nature of this crisis makes many deadlines and                              | AICPA Applauds "Calculate PPP Forgiveness   |
|       | (10/20/20)  | administrative practices traditionally required by state and local tax                        | Act of 2020" As A Critical, Positive Step for   |
|       | AICPA video and Journal of  | administrators unworkable.  | Small Business Recovery (6/20/30)   |
|       | Accountancy podcast and AICPA                                       |   |   |
|       | Insights blog on AICPA update on                                    | The below list outlines recommendations that state and local tax                              | AICPA Requests Additional Guidance and  |
|       | state tax guidance and issues                                       | administrators should provide to assist taxpayers, businesses, and                            | Relief for Limitations on Excess Business   |
|       | regarding teleworking during the                                    | governments during the next few months, as taxpayers in the state adapt                       | Losses of Noncorporate Taxpayers (6/23/20)  |
|       | pandemic (8/28/20 podcast, 8/6/20                                   | to the limitations this disruption presents.  |   |
|       | video)  |   | AICPA letter to IRS and Treasury on Request   |
|       |   | During the pandemic, state and local jurisdictions should:                                    | for Additional Guidance and Relief Regarding  |
|       | AICPA <u>video</u> and Journal of                                   |   | Section 461(1) – Limitations on Excess  |
|       | Accountancy podcast on AICPA  | 2. Permit businesses to adhere to work locations for state and local                          | Business Losses of Noncorporate Taxpayers   |
|       | recommendations on state and  | tax purposes during the pandemic and allow businesses the                                     | (6/22/20)   |
|       | local tax administrative, filing,                                   | option to use these employees' work locations for payroll                                     | ALCDA Calls on IDS to Long Implementation   |
|       | and payment relief for the coronavirus pandemic (5/6/20             | withholding, nexus, and apportionment purposes while such telework requirements are in place. | AICPA Calls on IRS to Issue Implementation<br>Guidance on IRAs and Trust Issues (6/19/20) |
|       | podcast, 4/29/20 video)   | telework requirements are in place.   | Guidance on IRAS and Trust Issues (6/19/20)   |
|       | podeast, 4/29/20 video)   | a. Provide that the presence of an employee working in a state due                            | AICPA letter to IRS and Treasury on   |
|       | AICPA joins coalition letter to                                     | to shelter-in-place restrictions will not create nexus for tax                                | Implementation Guidance Needed on Individual  |
|       | Congress deductibility of expenses                                  | purposes in that state.   | Retirement Account (IRA) and Trust Issues   |
|       | for PPP loan foregiveness (8/4/20)                                  |   |   |
|       |   | - Example: District of Columbia, Minnesota, Mississippi                                       | (6/16/20)   |
|       | AICPA letter to Congress on   |   | ALCDA Linear Company to Dave Demote and   |
|       | Phase 4 of Coronavirus  | b. Provide the option for newly remote workers sheltering in place                            | AICPA Urges Congress to Pass Remote and<br>Mobile Worker Relief Act (6/18/20)             |
|       | Pandemic Relief including   | to continue to have the business withhold income tax based on                                 | WIGHTE WOLKEL KEHELACT (0/10/20)  |
|       | mobile workforce and state and                                      | the state where the employer is located (not where the employee                               | AICPA letter to Congress supporting S. 3995,  |
|       | local funding and PPP expenses                                      | is sheltering in place during the pandemic) for state and local                               | Remote and Mobile Worker Relief Act of 2020   |
|       | deductibility (7/20/20)   | payroll tax purposes, including personal income tax withholding                               | (6/18/20)   |
|       |   | by the employer and employee income tax liability. This                                       |   |
|       |   | treatment would help prevent a double tax where one state uses                                |   |

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|       | AICPA Press Release on AICPA  | the convenience of employer test to source wage payments and   | AICPA Press Release on AICPA Offers Loan                                     |
|       | Urges IRS to 'Act Immediately' to   | the other state uses the physical presence standard. State and   | Forgiveness Calculator for Paycheck Protection                               |
|       | Provide Broader Tax Administrative  | local jurisdictions should:  | Program (PPP) - Template Shared with   |
|       | and Penalty Relief Due to Pandemic  |  | Treasury and SBA to Help Resolve Outstanding                                 |
|       | (7/15/20)   | - Allow businesses to continue to withhold income tax in the   | Issues in Process (5/14/20)  |
|       |   | state where employer is located (not employee).  |  |
|       | AICPA Press Release on CARES  |  | AICPA PPP loan forgiveness services matrix                                   |
|       | Act Causes Unexpected Valuation   | - Allow the employee who is temporarily telecommuting to   | (5/6/20)   |
|       | Considerations for Divorces, Estate   | continue to pay tax to the state where employer is located.  |  |
|       | Plans and Equity Partnerships   |  | Journal of Accountancy article on AICPA letter                               |
|       | (7/8/20)  | - Examples: Mississippi, New Jersey, Pennsylvania  | to Congress supporting deductibility of PPP                                  |
|       |   |  | loan expenses (5/6/20)   |
|       | AICPA letter to IRS and Treasury  | c. Provide that newly remote workers because of COVID-19 will  |  |
|       | on Tax Administrative and Penalty   | not count against companies taking P.L. 86-272 positions.  | AICPA Press Release on Main Street America                                   |
|       | Relief Needed (7/2/20)  |  | Urgently Needs PPP Loan Forgiveness  |
|       |   | - Example: <u>Indiana</u>  | Calculation Guidance, Says AICPA (5/1/20)                                    |
|       | AICPA press release on Treasury   | As of 4/21/20"   |  |
|       | and Federal Reserve Must Create   |  | Journal of Accountancy article - CARES Act                                   |
|       | New Lending Facility to Help Small  | 3. Delay until 7/15 all state and local income and franchise filing and  | QIP change requires action (4/29/20)   |
|       | Business, Says Coalition of 21  | payment and estimated tax payment deadlines originally due   |  |
|       | Leading Retail, Manufacturing and   | 3/1/20-7/15/20.  | Journal of Accountancy article on COVID-19                                   |
|       | Business Associations (7/1/20)  |  | pandemic prompts many tax changes (4/24/20)                                  |
|       |   | a. The delay should apply to all taxpayers, including calendar and   |  |
|       | New AICPA Accounting Guidance   | fiscal year filers, individuals, corporations, exempt  | AICPA Press Release on AICPA Offers  |
|       | Helps PPP Lenders Make  | organizations, estate and trust income tax returns, partnerships,  | Recommendations for Loan Forgiveness   |
|       | Appropriate Financial Reporting   | S corporations, estate and gift tax returns, and information   | Under Paycheck Protection Program  |
|       | <u>Decisions</u> (6/30/20)  | returns.   | (4/29/20)  |
|       |   |  |  |
|       | AICPA Applauds "Calculate PPP   | b. Localities should follow the lead of states and the federal   | AICPA Press Release on AICPA   |
|       | Forgiveness Act of 2020" As A   | government and broadly postpone all tax filing and payment   | Recommends Federal Reserve Create Short-                                     |
|       | Critical, Positive Step for Small   | deadlines for local taxes, preferably by statewide action to   | Term Accounts Receivable Lending Facility                                    |
|       | Business Recovery (6/20/30)   | ensure consistency among local governments.  | to Deliver Immediate Cash Flow for Small $P_{\text{US}}(4/28/20)$            |
|       |   | 4 Delay until 7/15 all state and least sales and use taxes preparty.   | Business (4/28/20)   |
|       | AICPA Requests Additional   | 4. Delay until 7/15 all state and local sales and use taxes, property taxes, business activity taxes, and other tax filing and payment | AICDA Recommondations on DDD   |
|       | Guidance and Relief for Limitations   | deadlines  | AICPA <u>Recommendations</u> on PPP<br>Application and Forgiveness Processes |
|       | on Excess Business Losses of  | ueaumes  | (4/28/20)  |
|       | Noncorporate Taxpayers (6/23/20)  | 5. Waive interest and penalties and provide broad reasonable cause   | (4/28/20)  |
|       | AICDA latter to IDC and Trease  | relief for late payment and late filing for returns originally due   | AICPA video on PPP client risk and agent                                     |
|       | AICPA <u>letter</u> to IRS and Treasury<br>on Request for Additional Guidance | 3/1-7/15 that are filed by $7/15$ and other delays and late actions as   | considerations (4/29/20)   |
|       |   | a result of the pandemic.  | Considerations (4/27/20)   |
|       | and Relief Regarding Section 461(l)<br>– Limitations on Excess Business       | a result of the pandemic.  | AICPA letter to Treasury and Fed on short-                                   |
|       |   | 6. <b>Permit electronic fund transfers for payments with no additional</b>   | term lending $(4/27/20)$   |
|       | Losses of Noncorporate Taxpayers  | fees (instead of paper checks).  | $\left(\frac{4}{2}\right)$   |
|       | (6/22/20)   | ites (instau of paper checks).   |  |

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|       | AICPA Calls on IRS to Issue<br>Implementation Guidance on IRAs<br>and Trust Issues (6/19/20)  | <ul> <li>Example: <u>Mississippi</u></li> <li>7. Permit electronic images (scanned or photographed) of signatures (instead of wet signature requirements).</li> </ul>   | AICPA <u>video</u> and Journal of Accountancy<br><u>podcast</u> on AICPA recommendations on<br>state and local tax administrative, filing, and<br>payment relief for the coronavirus pandemic<br>(5/6/20 podcast, 4/29/20 video)   |
|       | AICPA <u>letter</u> to IRS and Treasury<br>on Implementation Guidance<br>Needed on Individual Retirement<br>Account (IRA) and Trust Issues<br>(6/16/20)   | <ol> <li>Examples: <u>Maryland</u>, <u>Massachusetts</u>, <u>Mississippi</u>, <u>New Jersey</u>, <u>New York</u>, <u>Pennsylvania</u></li> <li>Permit electronic filing and email transmission of documents and returns (including allowing an email of a PDF of a return).</li> </ol>                                      | AICPA Insights blog <u>COVID-19 creates 11 new</u><br><u>state tax issues</u> (4/24/20)<br>"This is the most unusual tax season on the<br>books April 15 came and went and yet tax<br>season isn't over. Over the past several weeks,  |
|       | AICPA Urges Congress to Pass<br>Remote and Mobile Worker Relief<br>Act (6/18/20)  | <ul> <li>Example: <u>Maryland</u>, <u>Mississippi</u></li> <li>Suspend any requirement to send items and returns via certified mail.</li> </ul>   | we've heard from members about state and<br>local tax filing, payment and administrative<br>issues. We've shared 11 recommendations with<br>the state CPA societies and encouraged them to<br>consider these with their state and local tax  |
|       | supporting S. 3995, Remote and<br>Mobile Worker Relief Act of 2020<br>(6/18/20)   | <ul> <li>Example: <u>Mississippi</u></li> <li>10. Extend the time to file a refund claim for a previous tax year with a statute of limitation that expires from 3/1/20 until 90 days after</li> </ul>   | authorities.<br><b>A recap on the past couple of months</b><br>As you know, over the past two months, the<br>AICPA® has been busy <u>advocating</u> on your<br>behalf and <u>working with</u> Congress. We   |
|       | AICPA Press Release on AICPA<br>Offers Loan Forgiveness Calculator<br>for Paycheck Protection Program<br>(PPP) - Template Shared with<br>Treasury and SBA to Help Resolve<br>Outstanding Issues in Process<br>(5/14/20) | <ul> <li>the end of the Governor's declared state of emergency in the state.</li> <li>Example: Georgia, New Jersey</li> <li>11. Provide taxpayers with extensions until 90 days after the end of the Governor's declared state of emergency in the state for audit,</li> </ul>  | successfully <u>urged</u> Treasury and the IRS to<br>provide immediate <u>filing and payment relief</u> ,<br>along with <u>broader relief</u> for all returns. This led<br>to a delay in federal filings and payments until<br>July 15 for returns due from April 1 to July 15.<br>Our teams continue to advocate and monitor the<br>situation, and we will keep you informed as |
|       | AICPA Press Releases on AICPA,<br>NFIB, and Others Say SBA Must<br>Issue More Guidance on PPP Loan<br>Forgiveness (5/12/20)   | exams, appeal deadlines, protest matters, refund claims for<br>previous years and stop during the pandemic all enforcement<br>type activity and automated notices as many of these situations<br>require time sensitive response.<br>- Examples: <u>Georgia</u> , <u>Maryland</u> , <u>Minnesota</u> , <u>Mississippi</u> , | developments arise.<br>To support members and state CPA societies,<br>we <u>track guidance from the state tax authorities</u> ,<br>develop charts on <u>federal</u> and <u>state</u> due dates<br>and identify various example states in our<br>Recommendations for Administrative, Filing   |
|       | AICPA, NFIB, S Corporation<br>Association and Other Small<br>Business Advocates Say SBA Must<br>Issue More Clear Guidance on PPP<br>Loan Forgiveness, Focus on<br>Program's Intent (5/12/20)                            | <ul> <li><u>Pennsylvania</u></li> <li>12. Provide an exemption from sales and use tax for donated products, including donations of Personal Protective Equipment (PPE), to a charity or governmental entity.</li> </ul>   | and Payment Relief for State and Local Taxes<br>during the Coronavirus Pandemic. We shared<br>this with state CPA societies to consider at the<br>state and local level.<br>All 41 states with a personal income tax moved<br>their April 15 filing and payment deadlines  |
|       | AICPA <u>letter</u> to Congress<br>supporting deductibility of PPP loan<br>expenses (5/6/20)  | <ul> <li>Example: <u>Indiana</u></li> <li>As of April 22, 2020"</li> <li>Note: <u>TEI</u> and COST also support many of these recommendations.</li> </ul>   | later. Forty states (and DC) changed their April<br>15 filing and payment deadline to July 15 for<br>individual income taxes, along with some other<br>entities. We had a cliff-hanger with New Jersey   |

| State | Guidance/Date                         | Guidance Relief Provisions for Coronavirus   | Other Information   |
|-------|---------------------------------------|--|---|
|       | AICPA Press Release on Main           |  | as the last state to make that change. The  |
|       | Street America Urgently Needs PPP     | AICPA Tax Filing FAQs from AICPA Tax Policy and Advocacy group   | governor signed the legislation April 14,   |
|       | Loan Forgiveness Calculation          | and Journal of Accountancy article on it (updated 4/8/20, originally   | extending the April 15 filing and payment   |
|       | Guidance, Says AICPA (5/1/20)         | posted 4/7/20)   | deadlines to July 15. Five states (and Puerto   |
|       |                                       |  | Rico) changed their April 15 individual income  |
|       | AICPA revised PPP loan                | "AICPA Tax Filing FAQs (updated on April 8, 2020)  | tax filing and payment deadline to a date other   |
|       | forgiveness calculator (updated       |  | than July 15. They are Iowa (July 31), Hawaii,  |
|       | 5/18/20, originally 5/15/20)          | Taxpayers and CPAs across the country are faced with unprecedented   | (July 20), Idaho (June 15), Mississippi (May  |
|       |                                       | challenges this filing season in light of the COVID-19 pandemic and  | 15), Virginia (filings May 1, June 1 payments)  |
|       | AICPA Press Release on                | related closures and shelter-in-place orders. Based on member feedback,  | and Puerto Rico (June 15).  |
|       | AICPA Offers                          | the AICPA has identified seven key areas in need of immediate relief   | States continue to issue further guidance,  |
|       | Recommendations for Loan              | and provided the latest developments (below) to the 20 most frequently   | including FAQs and notices of additional relief   |
|       | Forgiveness Under Paycheck            | asked questions on tax filing and payment relief.  | and extensions. Links and details on the latest   |
|       | Protection Program (4/29/20)          |  | information are in our <u>chart on state tax filing</u>   |
|       |                                       | Correspondence   | guidance on coronavirus.  |
|       | AICPA <u>video</u> on PPP client risk | O1. Due to office shutdeness is main siding temperature and tem any second   | Our recommendations   |
|       | and agent considerations $(4/20/20)$  | Q1: Due to office shutdowns in major cities, taxpayers and tax preparers may not timely receive or respond to IRS communications/notices that  | Speaking of additional relief, the unique and   |
|       | (4/29/20)                             | are sent by mail. Will the IRS provide any relief for late responses due to  | unprecedented nature of this crisis makes many<br>deadlines and administrative practices that state |
|       | AICPA <u>Recommendations</u> on       | COVID-19?  | and local tax administrators traditionally require  |
|       | PPP Application and                   | COVID-13:  | unworkable. To help state CPA societies, the  |
|       | Forgiveness Processes (4/28/20)       | A1: Unfortunately, the IRS has not expressly announced any relief for  | AICPA shared the following 11 administrative,   |
|       | 1 orgiveness 110cesses (1/20/20)      | affected taxpayers in regards to correspondence. AICPA will continue   | filing and payment relief issues for state and  |
|       | AICPA Press Release on                | to urge Treasury and IRS to provide generous and automatic relief for  | local taxpayers relating to the coronavirus   |
|       | AICPA <u>Recommends</u> Federal       | issues related to administrative actions such as expiring statues of   | pandemic.   |
|       | Reserve Create Short-Term             | limitations, the processing of correspondence and other actions not  | Specifically, state CPA societies may want to   |
|       | Accounts Receivable Lending           | already covered by previous relief related to COVID-19.  | consider suggesting that, during the pandemic,  |
|       | Facility to Deliver Immediate         |  | their state and local tax authorities:  |
|       | Cash Flow for Small Business          | Emergency Declaration  | 1. Permit businesses to adhere to work  |
|       | (4/28/20)                             |  | locations for state and local tax purposes  |
|       |                                       | Q2: If the United States has been declared a disaster area by the  | during the pandemic and allow businesses  |
|       | AICPA letter to Treasury and          | President, why is section 7508A relief not granted?  | the option to use these employees' work   |
|       | Fed on short-term lending             |  | locations for payroll withholding, nexus and  |
|       | (4/27/20)                             | A2: Good point. Typically, when the President invokes the Robert T.  | apportionment purposes while such   |
|       |                                       | Stafford Disaster Relief and Emergency Assistance Act, taxpayers are   | telework requirements are in place.   |
|       | AICPA <u>video</u> and Journal of     | granted broad payment and filing relief under section 7508A. However,  | 2. Delay until July 15 all state and local  |
|       | Accountancy podcast on AICPA          | the IRS's approach to COVID-19 has not been consistent with how the  | income and franchise filing and payment   |
|       | recommendations on state and          | agency treated tax payment and filing deadlines over the last several  | and estimated tax payment deadlines   |
|       | local tax administrative, filing,     | years following a federally-declared disaster.   | originally due March 1 through July 15.   |
|       | and payment relief for the            | The ALCDA continues to advance the set of th | 3. Delay until July 15 all state and local sales  |
|       | coronavirus pandemic (5/6/20          | The AICPA continues to advocate the need for comprehensive relief  | and use taxes, property taxes, business   |
|       | podcast, 4/29/20 video)               | with Treasury and IRS officials. This is a priority for our members.   | activity taxes and other tax filing and payment deadlines.  |
|       |                                       | E-Signatures   | payment deadnines.  |
|       | I                                     |  | 1   |

| State | Guidance/Date                             | Guidance Relief Provisions for Coronavirus  | Other Information   |
|-------|---|---|---|
|       | AICPA Press Release on AICPA              |   | 4. Waive interest and penalties and provide   |
|       | Releases Recommendations for              | Q3: Has the IRS provided e-signature authorization on all forms (such   | broad reasonable cause relief for late  |
|       | Administrative, Filing and Payment        | as, Form 8879) to allow e-filing without needing to meet with the   | payment and late filing for returns originally  |
|       | Relief for State and Local Taxes          | taxpayer in person?   | due March 1 through July 15 that are filed  |
|       | during Coronavirus Pandemic               |   | by July 15 and other delays and late actions  |
|       | (4/23/20)                                 | A3: On March 27, the IRS issued a memorandum saying they would  | as a result of the pandemic.  |
|       |   | temporarily accept digital signatures on certain documents to protect   | 5. Permit electronic fund transfers for   |
|       | AICPA Insights blog COVID-19              | their employees. However, it is unclear whether this relief also applies  | payments with no additional fees.   |
|       | creates 11 new state tax issues (4/24/20) | to Form 8879, which would allow millions of taxpayers to e-file their   | 6. Permit electronic images (scanned or   |
|       |   | returns.  | photographed) of signatures.  |
|       | AICPA Journal of Accountancy              |   | 7. Permit electronic filing and email   |
|       | Special COVID-19 May issue and            | The AICPA contacted Treasury and IRS several times urging them to   | transmission of documents and returns   |
|       | article on COVID-19 pandemic              | confirm that the recent changes to their e-mail and digital signatures  | (including allowing an email of a PDF of a  |
|       | prompts many tax changes                  | policy apply broadly to all types of returns and forms. It is important for   | return).  |
|       | (4/24/20)                                 | the IRS to take whatever measures are possible to allow taxpayers and<br>their propagate to utilize tachnology, such as a signatures to keep a safe | 8. Suspend any requirement to send items and returns via certified mail.                          |
|       | AICPA Press Release on AICPA              | their preparers to utilize technology, such as e-signatures, to keep a safe distance from others during the pandemic.                               | 9. Extend the time to file a refund claim for a   |
|       | Offers Recommendations for Firm-          | distance from others during the pandenne.   | previous tax year with a statute of   |
|       | Lender Relationship for Paycheck          | (Unofficially, IRS has told us that we should assume the new policy only  | limitations that expires from March 1 until   |
|       | Protection Program (4/23/20)              | applies to the specific collection forms listed in their memorandum.  | 90 days after the end of the governor's   |
|       | <u>110teetion 110grunn</u> (1725/20)      | This response is unacceptable given the impact of COVID-19 on the   | declared state of emergency in the state.   |
|       | AICPA Press Release on                    | entire Country.)  | 10. Provide taxpayers with extensions until 90  |
|       | Coronavirus Causes Largest Drop in        | ······································  | days after the end of the governor's declared   |
|       | Americans' Financial Satisfaction in      | Estates   | state of emergency in the state for audit,  |
|       | Over A Decade: AICPA Index                |   | exams, appeal deadlines, protest matters,   |
|       | (4/23/20)                                 | Q4: Has IRS announced filing or payment relief for Form 706? How  | refund claims for previous years and stop   |
|       |   | can IRS expect taxpayers and practitioners to file estate tax returns   | during the pandemic all enforcement type  |
|       | AICPA Press Release on AICPA              | (which are paper) when offices are under mandatory shut down?   | activity and automated notices as many of   |
|       | Auditing Standards Board Agrees to        |   | these situations require time-sensitive   |
|       | Defer SASs 134-140 Effective              | A4: Notice 2020-20 and IRS FAQ #7 only offer relief for gift taxes and  | response.   |
|       | Dates for One Year Due to                 | the GST tax.  | 11. Provide an exemption from the sales and   |
|       | Coronavirus (4/20/20)                     |   | use tax for donated products, including   |
|       |   | The AICPA has continued to discuss the impractical nature of filing and   | donations of personal protective equipment  |
|       | AICPA Press Release on AICPA              | paying estate taxes on Form 706 in the current environment with   | (PPE) to a charity or governmental entity.  |
|       | Calls for IRS Guidance in Employee        | Treasury and IRS. We are expecting further guidance and relief in this  | Lend a hand   |
|       | Retention Credit Provisions               | area.   | If you want to help with these issues, consider   |
|       | (4/20/20)                                 | Estimated Tax Payments  | contacting your state CPA society to assist.  |
|       | AICPA Press Release on AICPA              |   | They are working with their state and local tax<br>authorities to address these issues to benefit |
|       | Applauds Senators Doug Jones and          | Q5: Was relief for estimated tax payments limited to individuals and  | taxpayers, businesses and governments and will  |
|       | Chris Van Hollen For Encouraging          | corporations (or does it also apply to estates, trusts, S corporations and  | continue advocating over the next few months  |
|       | Stronger Guidance on Use of               | other entities)?  | as taxpayers in the state adapt to the limitations  |
|       | Payroll Cost Reports (4/17/20)            |   | this disruption presents.   |
|       |   |   | Resources available to you  |
|       |   |   |   |

| <ul> <li>AICPA Press Release on AICPA</li> <li>AS: Notice 2020-18 provides relief to any trapport offend as a "person," which also included state, trans, s. corporations and other pay also be increased in the following to help you with connavirus tax filing issues during the portions. Society 2020 and 2020 an</li></ul>   | State | Guidance/Date                           | Guidance Relief Provisions for Coronavirus                              | Other Information                                |
|--|-------|---|---|--|
| Paycheck Protection Program<br>(4/16/20)entities. However, relief has only been granued for sample data<br>payments six with an April 15 data data, and not on any other data. Its FAQ<br>PL confirms that estimated payments on any other data is not deferred.you with connavirus tax filing issues. during'<br>type and the tax filing issues. during'<br>type and the tax filing issues. Auring'<br>type and the tax filing issues. Static<br>type and tax filing issues. Static<br>type a   |       |   | A5: Notice 2020-18 provides relief to any taxpayer defined as a         | In addition to the resources listed above, you   |
| <ul> <li>(4/16/20)</li> <li>AICPA Insights Biog on The deshed<br/>bopsofan Yasy'tax seese (4/15/20)</li> <li>AICPA Comparison (4/15/20)</li> <li>AICPA Webcast archives</li> <li>Understanding Market Implications<br/>and Bringing Calm Anial Chaos</li> <li>Nivigating Change Tax<br/>implications of the Families First<br/>Coronavirus Response Act</li> <li>AICPA Construction (2007)</li> <li>AICPA Tax Filing FAQs from<br/>AlCPA Connavirus (COVID-19)</li> <li>AICPA Connavirus (COVID-19)<td></td><td></td><td></td><td></td></li></ul>   |       |   |   |  |
| <ul> <li>AICPA Insights Blog on The dasked by soft a "tasy" tay seasen (4/15/20)</li> <li>AICPA Webcast archives</li> <li>Understanding Murket Implications and Bringing Calm Amid Chaos</li> <li>Market Implications of the Families First Coronavirus Sand Section (2010) - 19) overpayments and excess Q1 payments while we get through the atty payment due. We expect additional FAQs to be issued soon to additional files frist Coronavirus Sand Section (2012) - 19).</li> <li>AICPA Coronavirus CAUTED - 10) overpayments and excess Q1 payments while we get through the atty payment due. We expect additional FAQs to be issued soon to additional files frist Coronavirus Sand Section (2012) - 19).</li> <li>AICPA Coronavirus CAUTED - 10) overpayments and excess Q1 payments while we get through the atty payment due. We expect additional FAQs to be issued soon to additional files frist Coronavirus Gate Advocacy, Association of International Certified Payment's pademit. Contrast two well emcodely with Cleans and state at authorities while we get through the additional files frist coronavirus gate additional files frist coronavirus gate additional files frist coronavirus gate devices (2012) and Q4?</li> <li>Ars the IRS has not provided relief for Q2. Filef and urged Treassary and the IRS to develop a contingency plan for deadlines occurring after Jaly 15.</li> <li>Extensions</li> <li>AICPA Coronavirus COVID-19</li> <li>AS: Currently, the IRS has not provided a response to ur question gate their filing deadlines, is a zero-extension valid?</li> <li>AICPA Coronavirus (COVID-19)</li> <li>Tax Resources from any embers are asking this question.</li> <li>AICPA Coronavirus (COVID-19)</li> <li>As the country works to navigate changes in federal and state ast filing and payment relief for state and local coronavirus pademit, the filing additional filing relief (4r/720)</li> <li>AICPA Coronavirus (COVID-19)</li> <li>As the country works to navigate changes in federal additional f</li></ul>   |       | Paycheck Protection Program             |   | you with coronavirus tax filing issues during    |
| ALCPA Insights Blog on The defeed<br>bpssofan "casy" has easen (4/15/20)The ALCPA has repeatedly requested that RS and Treasury grant relief<br>to tax payments that occur on other than April 15.Dick & Advocace Resources<br>ALCPA Coronavirus Tax Resources<br>(ALCPA Coronavirus and Economic Impact<br>Payments wated centerUnderstanding Market Implications<br>and Bringme: Tax<br>Implications of the Coronavirus<br>(CARES) ActThe IRS has not provided definitive guidance. It is reasonable that<br>2019 overpayments and excess Q1 payments would be credited to the<br>address this concern.ALCPA Coronavirus and Economic Impact<br>Payments would be credited to the<br>and state tax authorities why healthy and<br>contavirus Response Act77: Has the IRS indicated whether they are considering relief for Q2,<br>Q3 and Q4?Ar: The IRS has not officially provided relief for any payments on<br>At Relf and Economic Security<br>(CARES) ActAr: The IRS has not officially provided relief for any payments on<br>the IRS in develop a contingency plan for deadlines occurring and<br>Professional Accountants"AICPA Press Release on AICPA<br>Letter to Munkin on needed<br>additional filing relief<br>(47/20)AICPA Tax Filing FAQs from<br>AICPA Tax Filing FAQs from<br>AICPA Tax Filing FAQs from<br>AICPA Tax Filing FAQs from<br>AICPA Coronavirus (COVID_19)<br>The Resource Center (short uf:<br>www.eicpa.org/covid/18xs), which<br>  |       | (4/16/20)                               |   | this time:                                       |
| hpssofan'easy'tax sason (4/15/20)The AICPA has repeatedly requested that IRS and Treasury grant relief<br>to tax payments that occur on other than April 15.AICPA Connavins Tax Resources<br>AICPA Commaring Tax<br>Implications of the Families First<br>Connavins Response Act<br>Tax Implications of the Formatics First<br>Connavins Response Act<br>Tax Implications of the Connavies<br>AICPA Connavins Response Act<br>Tax Implications of the Connavies Response Act<br>Tax Implications of the Connavies Response Act<br>AICPA Press Release on AICPA<br>Latter to Manchin on needed<br>additional filing relief (4/7/20)The IRS has not officially provided relief for any payments out<br>than RS has not officially provided relief for any payments officially rovided relief for any payments officially rovided relief for any payments offic and urged Treasury<br>and Q 4?AICPA Connaving Conn  |       |   | #1 confirms that estimated payments on any other date is not deferred.  | <u>AICPA Coronavirus COVID-19 Tax</u>            |
| <ul> <li>AICPA Webcast archives</li> <li>Understanding Market Implications<br/>and Bringing Clam Amid Chaos</li> <li>Navigating change: Tax<br/>implications of the Families First<br/>Coronavirus Response Act</li> <li>Tax Implications of the Coronavirus<br/>Aid Reliaf and Economic Security<br/>(CARES) Act</li> <li>AICPA Press Release on AICPA<br/>Letter to Muschin on needed<br/>additional filing relief (4/7/20)</li> <li>AICPA Letter to Treasury on<br/>needed additional filing relief (4/7/20)</li> <li>AICPA Tax Filing FAQs from<br/>AICPA Coronavirus (COVID-19)</li> <li>Resource Cancer</li> <li>Coronavirus All COVID-19)</li> <li>Coronavirus All cover and the IRS has not officially provided relief for any payment extensions to<br/>meet their filing deadlines, is a zero-extensions. This is a high priority issue for<br/>attees of miniations, the processing of correspondence, and other<br/>states of limitations, the processing of correspondence, and other<br/>atters of Miniators, the processing of correspondence, and other<br/>states of limitations, the processing of correspondence, and other<br/>states of limitations, the processing of correspondence, and other<br/>atcions not already covered by previous relief related to COVID-19).</li> <li>Fisel Year Entities</li> </ul>   |       |   |   | Policy & Advocacy Resources                      |
| <ul> <li>AICPA Webcast archives</li> <li>Understanding Market Implications<br/>and Bringing Calm Arniel Chaos</li> <li>Q6: How will IRS treat 2019 overpayments and excess Q1 payments?</li> <li>A6: The IRS has not provided definitive guidance. It is reasonable that<br/>inplications of the Families First<br/>Coronavirus Response Act</li> <li>Tax Implications of the Coronavirus<br/>Additional fulling relief (47/20)</li> <li>A1CPA Letter to Treasury on<br/>needed additional tax Filing FAQs form<br/>AICPA T</li></ul> |       | hopes of an "easy" tax season (4/15/20) | The AICPA has repeatedly requested that IRS and Treasury grant relief   | <u>AICPA Coronavirus Tax Resources</u>           |
| <ul> <li>AICPA Webcast archives</li> <li>Q6: How will IRS treat 2019 overpayments and excess Q1 payments?</li> <li>A6: The IRS has not provided definitive guidance. It is reasonable that 2019 overpayments and excess Q1 payments?</li> <li>A6: The IRS has not provided definitive guidance. It is reasonable that 2019 overpayments and excess Q1 payments?</li> <li>A6: The IRS has not provided definitive guidance. It is reasonable that 2019 overpayments and excess Q1 payments?</li> <li>A6: The IRS has not provided definitive guidance. It is reasonable that 2019 overpayments and excess Q1 payments?</li> <li>A6: The IRS has not provided reliable to the containes of the Contai</li></ul>   |       |   | to tax payments that occur on other than April 15.                      | AICPA Coronavirus (COVID-19)                     |
| Understanding Market Implications<br>and Bringing Calm Amid Chaozand Bringing Calm Amid ChaozNavigating Change: Tax<br>implications of the Families First<br>Coronavirus Response ActCoronavirus Response ActQ7: Has the IRS indicated whether they are considering relief for Q2,<br>address this concern.Q7: Has the IRS indicated whether they are considering relief for Q2,<br>address this concern.Q7: Has the IRS has not officially provided relief for any payments other<br>than Q1. The AICPA has advocated for Q2 relief and urged Treasury<br>and the IRS to develop a contingency plan for deadlines occurring after<br>July 15.AICPA Tax Filing FAOs from<br>AICPA Tax Folicy and Advocacy<br>group and Journal of Accountancy<br>article on it (4/7/20)AICPA Tax Filing FAOs from<br>AICPA Tax Folicy and Advocacy<br>group and Journal of Accountancy<br>article on it (4/7/20)AICPA Coronavirus<br>article on it (4/7/20)AICPA Tax Filing FAOs from<br>AICPA Tax Filing FAOs from<br>AICPA Tax Folicy on Advocacy<br>group and Journal of Accountancy<br>article on it (4/7/20)AICPA Coronavirus (COVID-19)<br>Tax Resource Center (short uri-<br>www.aicpa.org/covid19tax), which<br>includes:AICPA Coronavirus (COVID-19)<br>Tax Resource Center (short uri-<br>www.aicpa.org/covid19tax), which<br>includes:AICPA Coronavirus (COVID-19)<br>business relief of ON 2012-19AICPA Coronavirus (COVID-19)<br>business relief of ON 2012-19AICPA Tax Filing FAOs from<br>AICPA Coronavirus (COVID-19)AICPA Coronavirus (COVID-19)<br>tax   |       | AICPA Webcast archives                  |   |  |
| Understanding Market Implications<br>and Bringing Calm Amid Chaos<br>and Bringing Calm Amid Chaos<br>A 6: The IRS has not provided definitive guidance. It is reasonable that<br>2019 overpayments and excess QI payments would be credited to the<br>next payment due. We expect additional FAQs to be issued soon to<br>address this concern.Davments: Resources and Guidance<br>We hope that everyone stays healthy and<br>continues to work well remotely with clients<br>and state tax authorities while we get through<br>inext payment due. We expect additional FAQs to be issued soon to<br>address this concern.Davments: Resources and Guidance<br>We hope that everyone stays healthy and<br>continues to work well remotely with clients<br>and state tax authorities while we get through<br>the section of LCPA Tax Policy & Advocacy,<br>Association of International Certified<br>Professional Accountants" (4/24/20)AICPA Press Release on AICPA<br>Letter to Munchin on needed<br>additional taki filing relief (4/7/20)A7: The IRS has not provided relief for any payments other<br>than Q1. The AICPA has advocated for Q2 relief and urged Treasury<br>and the IRS to develop a contingency plan for deadlines occurring after<br>July 15.NICPA Press Release on AICPA Rea Police<br>and Extensions for Administrative, Filing<br>and Payment Relief for State and Local Taxes<br>during Coronavirus Pandemic (4/23/20)NICPA Press Release on AICPA Rea Police<br>administrative, filing and payment<br>deadlines as a result of the global coronavirus<br>and state tax filing and payment if<br>defaral as tate tax filing and payment if<br>defaral as tate tax filing and payment if<br>edeal and state tax filing and payment if<br>edeal and state tax filing and payment if<br>edeal and state tax filing a  |       |   | Q6: How will IRS treat 2019 overpayments and excess Q1 payments?        | IRS Coronavirus and Economic Impact              |
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| AICPA Letter to Treasury on<br>needed additional tax filing relief<br>(4/7/20)Extensions"As the country works to navigate changes in<br>federal and state tax filing and payment<br>deadlines, is a zero-extension valid?AICPA Tax Filing FAQs from<br>AICPA Tax Policy and Advocacy<br>group and Journal of Accountancy<br>article on it (4/7/20)A8: Currently, the IRS has not provided a response to our question<br>regarding the validity of zero-extensions. This is a high priority issue for<br>us as many members are asking this question."As the country works to navigate changes in<br>federal and state tax filing and payment<br>deadlines as a result of the global coronavirus<br>pandemic, the American Institute of CPAs<br>(AICPA) is providing recommendations for<br>administrative, filing and payment relief for<br>state and local taxes (SALT).AICPA Coronavirus (COVID-19)<br>Tax Resource Center (short url:<br>www.aicpa.org/covid19tax), which<br>includes:We think that Treasury and the IRS should offer generous and automatic<br>relief for other issues related to administrative actions such as expiring<br>statues of limitations, the processing of correspondence, and other<br>actions not already covered by previous relief related to COVID-19."As the country works to navigate changes in<br>federal and state tax filing and payment<br>deadlines as a result of the State and local taxes (SALT).<br>"Tax practitioners responsible for preparing<br>federal, state and local tax est, in many<br>cases, shelter in place to prevent the spread of<br>the COVID-19 virus. The unique and<br>unprecedented nature of this crisis makes many<br>deadlines and administrative practices<br>traditionally required by state and local tax<br>administrators unworkable," said the AICPA.   |       | additional filing relief $(4/7/20)$     |   |  |
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| <ul> <li>(4/7/20)</li> <li>AICPA Tax Filing FAQs from<br/>AICPA Tax Policy and Advocacy<br/>group and Journal of Accountancy<br/>article on it (4/7/20)</li> <li>AICPA Coronavirus (COVID-19)<br/>Tax Resource Center (short url:<br/>www.aicpa.org/covid19tax), which<br/>includes:</li> <li>AICPA comparison of COVID-19<br/>business relief options (7/20/20)</li> <li>Fiscal Year Entities</li> <li>many types of returns and the extreme difficulty of some taxpayers to<br/>meet their filing deadlines, is a zero-extension valid?</li> <li>deadlines as a result of the global coronavirus<br/>pandemic, the American Institute of CPAs<br/>(AICPA) is providing recommendations for<br/>administrative, filing and payment relief for<br/>state and local tax es (SALT).</li> <li>"Tax practitioners responsible for preparing<br/>federal, state and local tax returns of taxpayers<br/>are now required to telework and, in many<br/>cases, shelter in place to prevent the spread of<br/>the COVID-19.</li> <li>Fiscal Year Entities</li> </ul>  |       |   |   |  |
| AICPA Tax Filing FAQs from<br>AICPA Tax Policy and Advocacy<br>group and Journal of Accountancy<br>article on it (4/7/20)meet their filing deadlines, is a zero-extension valid?pandemic, the American Institute of CPAs<br>(AICPA) is providing recommendations for<br>administrative, filing and payment relief for<br>state and local tax seturns of taxpayers<br>are now required to telework and, in many<br>cases, shelter in place to prevent the spread of<br>the COVID-19.AICPA comparison of COVID-19<br>business relief options (7/20/20)We think that Treasury and the IRS should offer generous and automatic<br>relief for other issues related to administrative actions such as expiring<br>statues of limitations, the processing of correspondence, and other<br>actions not already covered by previous relief related to COVID-19.meet their filing deadlines, is a zero-extension valid?AICPA comparison of COVID-19<br>business relief options (7/20/20)meet their filing deadlines, is a zero-extension valid?meet their filing deadlines, is a zero-extension valid?AICPA comparison of COVID-19<br>business relief options (7/20/20)Fiscal Year Entitiesmeet their filing deadlines, is a zero-extension valid?AICPA comparison of COVID-19<br>business relief options (7/20/20)Fiscal Year EntitiesFiscal Year Entities  |       |   |   |  |
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| AICPA Coronavirus (COVID-19)<br>Tax Resource Center (short url:<br>www.aicpa.org/covid19tax), which<br>includes:We think that Treasury and the IRS should offer generous and automatic<br>relief for other issues related to administrative actions such as expiring<br>statues of limitations, the processing of correspondence, and other<br>actions not already covered by previous relief related to COVID-19.are now required to telework and, in many<br>cases, shelter in place to prevent the spread of<br>the COVID-19 virus. The unique and<br>unprecedented nature of this crisis makes many<br>deadlines and administrative practices<br>traditionally required by state and local tax<br>administrators unworkable," said the AICPA.  |       |   |   |  |
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| AICPA comparison of COVID-19       Fiscal Year Entities       deadlines and administrative practices         business relief options (7/20/20)       Fiscal Year Entities       administrators unworkable," said the AICPA.  |       | www.aicpa.org/covid19tax), which        |   | the COVID-19 virus. The unique and               |
| AICPA comparison of COVID-19<br>business relief options (7/20/20) Fiscal Year Entities traditionally required by state and local tax<br>administrators unworkable," said the AICPA.  |       | includes:                               | actions not already covered by previous relief related to COVID-19.     | unprecedented nature of this crisis makes many   |
| business relief options (7/20/20) administrators unworkable," said the AICPA.  |       |   |   |  |
| business relief options (7/20/20) administrators unworkable," said the AICPA.  |       |   | Fiscal Year Entities  |  |
|  |       | business relief options (7/20/20)       |   | administrators unworkable," said the AICPA.      |
| Q9: Has IRS provided relief for partnership and corporation filings for "To assist state CPA societies in advocating for   |       |   |   |  |
| Client-facing tools fiscal year filers with the year ending January 31, 2020? fair, reasonable and administrable tax rules, the  |       | Client-facing tools                     | fiscal year filers with the year ending January 31, 2020?               |  |
| AICPA has developed a list of recommended  |       |   |   | AICPA has developed a list of recommended        |

| Coronavirus Individual Client A9: Notice 2020-18 only granted filing and payment relief if the fiscal administrative, filing, and payment  | ent relief for   |
|--|------------------|
| Letter (open to AICPA members) year filer had a payment or return due date of April 15 (regardless of state and local taxpayers. AICPA   |                  |
| extension). IRS FAQ #1 and FAQ # 5 confirm. We recognize that this to maintain its state tax guidance  |                  |
| Coronavirus Business Client Letter approach is inconsistent with how tax deadlines have been dealt with in resource for taxpayers and their approach is inconsistent with how tax deadlines have been dealt with in      |                  |
| (open to AICPA members) the past in a disaster zone. AICPA Senior Manager for Tax  |                  |
| Advocacy, Eileen Sherr, CPA, C   |                  |
| Coronavirus Tax Snapshot for The AICPA continues to urge Treasury and IRS to grant broad relief for During the pandemic, state and I   | ocal             |
| <u>Clients</u> - <u>Coronavirus Individual and</u> all taxpayers with a payment or return due date between March 3 and jurisdictions should:   |                  |
| Small Business Impacts (open toJuly 15.1.Permit businesses to ad   |                  |
| AICPA members) (3/25/20)   |                  |
| IRAs/Retirement Plans the pandemic and allow business  |                  |
| Practitioner guidance use these employees' work locat  |                  |
| Q10: The CARES Act suspended required minimum distributions withholding, nexus, and apportion (DMDa) for 2020. What if individuals also due tools their DMD for  |                  |
| AICPA comparison of COVID-19<br>business relief options (7/20/20) (RMDs) for 2020. What if individuals already took their RMD for 2020? Are they permitted to contribute the amount back into their IRA? in place.       | quirements are   |
| business relief options (7/20/20) 2020? Are they permitted to contribute the amount back into their IRA? in place.<br>2. Delay until 7/15 all stat   | a and local      |
| A 10: If an individual already took out their <b>DMD</b> for 2020, there is an income and franchise filing and   |                  |
| CARES ACT and Families First   |                  |
| Colonavirus Response Act   | originally due   |
| Summary (open to AICPA individuals who are outside the 60 day window 3 Delay until 7/15 all stat   | e and local      |
| <i>members)</i> metriculais who are outside the oo-day whidow. 5. Delay until 7/15 an state sales and use taxes, property taxes  |                  |
| Gift & GST Tax activity taxes and other tax filin  |                  |
| CARES Act Stimulus Calculator deadlines  |                  |
| ( <i>open to everyone</i> ) Q11: Has IRS provided filing or payment relief for Form 709? If yes, 4. Waive interest and pena  | alties and       |
| does the relief extend to GST elections on the return? provide broad reasonable cause r  | elief for late   |
| Coronavirus and Tax Impacts<br>payment and late filing for return  |                  |
| $\frac{FAOs}{(2/25/20)}$ A11: Notice 2020-20 extended filing and payment for Form 709 to July due 3/1-7/15 that are filed by 7/1   |                  |
| (3/25/20) 15 and we think that if the GST election out of automatic allocation is on delays and late actions as a result   | t of the         |
| a timely filed gift tax return, including on a Form 709 filed by the pandemic.   |                  |
| <u>Federal Due Dates Chart Updated</u> postponed 7/15 deadline, the IRS should treat the election as valid. 5. Permit electronic fund t  |                  |
| for COVID-19 Relief (open to<br>AICPA members) However, Notice 2020-20 did not specifically address elections. payments with no additional fees  | s (instead of    |
| puper enceks).   | . (              |
| State Due Dates Chart Updated forThe AICPA continues to discuss the need for comprehensive relief<br>(including elections) with Treasury and IRS officials.6.Permit electronic image<br>photographed) of signatures (ins |                  |
| State Due Dates Chart Updated for<br>COVID-19 Relief (open to AICPA(including elections) with Treasury and IRS officials.photographed) of signatures (ins<br>signature requirements).                                    | lead of wet      |
| <i>members)</i> IRS Closures 7. Permit electronic filing   | and amail        |
| transmission of documents and r  |                  |
| AICPA COVID-19 tax <u>chat feature</u> , Q12: With the IRS shutting down many critical services, like that PPS (including allowing an email of a   |                  |
| on AICPA resources on the CARES line and various help desks, how are tax preparers expected to resolve return).  |                  |
| Act, FFCRA, SBA loan programs issues that only the IRS can resolve? 8. Suspend any requireme   | nt to send items |
| and other COVID-19 tax relief  |                  |
| programs. Available M-F, 9am-5pm A12: We understand that the IRS is dealing with an unpredictable crisis 9. Extend the time to file a  | a refund claim   |
| ET (4/17/20) and they must do what they can to keep their employees safe. However, for a previous tax year with a sta  |                  |
| limitation that expires from 3/1/2   |                  |

| AICPA State Ta: Filing Cuidance<br>or Coronavirus, fück shart - should<br>uit: https:/tinyud.com/stdee.filing-<br>guidance/open to everyone/<br>tuit: https:/tinyud.com/stdee.filing-<br>guidance/open to everyone/<br>tuit: https:/tinyud.com/stdee.filing-<br>guidance/open to everyone/<br>tuit. https:/tinyud.com/stdee.filing-<br>guidance/open to everyone/<br>to everyone/ <b< th=""><th>State</th><th>Guidance/Date</th><th>Guidance Relief Provisions for Coronavirus</th><th>Other Information</th></b<> | State | Guidance/Date                      | Guidance Relief Provisions for Coronavirus                              | Other Information                                 |
|--|-------|------------------------------------|---|---|
| unit https://mord.com/state-filing-<br>guidance) (open to everyoue)       The AICPA continues to advocate the need for comprehensive relief<br>with Treasury and IRS officials given the evolving nature of the<br>COVID-19 pandemic.       10. Trovide taxpayers with extensions unit<br>application assistance (5/4/20)         AICPA Release on ethical<br>implications to consider for<br>COVID-19 PP Ioan applications<br>(4/3/20)       The AICPA continues to advocate the need for non-income tax payments,<br>spayroll or excise tax deposits?       10. Trovide taxpayers with extensions unit<br>applications assistance (5/4/20)         AICPA Release on ethical<br>implications to consider for<br>(COVID-19 PP Ioan applications<br>(4/3/20)       The AICPA continues to adpoce tax deposits?       10. Trovide taxpayers with extensions unit<br>applications<br>for PPV ioan applications<br>(4/3/20)         AICPA Release on ethical<br>implications for PPV Ioan applications<br>(4/3/20)       13. Currently, there's no relief for non-income tax payments, such<br>as payroll or excise tax deposits?       11. Provide an exemption from sales and<br>protexts including<br>domations of Personal Protection Fourtes<br>following a federally-declared disaster.         AICPA Resumests for CPAs ion<br>SAI hyscheck Protection Program<br>(Sch as Form 352/a) and Form 54/1?       The AICPA continues to discuss the need for comprehensive relief<br>formular thereal mapplications to<br>consider for COVID-19 pandemic.       AICPA A mol CANES.         AICPA Statement on CPAs as<br>deemings.       Related for GPAs as<br>deemings.       AICPA A statement on CPAs as<br>deemings.       AICPA A maide M-F, 9am-Spm ET<br>(4/17/20)         AICPA Statement on CPAs as<br>deemings.       AICPA Townithane in<br>preview acting a difficient of additione corr   |       | AICPA State Tax Filing Guidance    | these shutdowns will not permit taxpayers and their advisors to get the | after the end of the Governor's declared state of |
| guidanceThe AICPA continues to advocate the need for comprehensive relief<br>with Treasury and IRS Officials given the evolving nature of the<br>COVID-19 pandemic.90 days after the end of the Governor's declared<br>with exastry and IRS Officials given the evolving nature of the<br>COVID-19 pandemic.AICPA Engagement letter for loan<br>applications assistance (5/420)MCPA Researce on efficial<br>implications to consider for<br>COVID-19 PPP loan applications<br>(4/320)90 days after the end of the Governor's declared<br>into state for audit, exans,<br>appeal deadlines, protest matters, refund claims,<br>appeal deadlines, protest matters, refund claims,<br>appeal deadlines, protest matters, refund claims,<br>appeal deadlines, protest matters, refund claims<br>(4/320)AICPA Isis of recommended<br>documents and direction on key<br>congress (4/620)Q13: Has the IRS granted any relief for non-income tax payments undr<br>recently isseed IRS guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at RS guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (except for gift tax and GST tax in Notic<br>recently size at Rs guidance (excep  |       | on Coronavirus (this chart – short | help they need to file their returns.                                   | emergency in the state.                           |
| AICPA Engagement letter for loar<br>application assistance (5/420)with Treasury and IRS officials given the evolving nature of the<br>application assistance (5/420)state of emergency in the state for audit, exams,<br>for previous years and stop during the pandemic.AICPA Engagement letter for loar<br>  |       |                                    |   |   |
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| agent fees on independenceMike Desmond, IRS Chief Counsel, has stated that "We have received<br>hundreds of additional comments in terms of time-sensitive dates in the<br>internal revenue laws that are not covered by that April 15 payment and<br>filing deadline extension. Those are all being triaged here, and we're<br>considering all of them." The AICPA continues to discuss the need for<br>comprehensive relief (including information reporting forms) withAICPA Town Hall Update with<br>receive needed relief.AICPA Leaders: CARES Act andNavigating change: Tax implications of the<br>Families First Coronavirus Response Act   |       |                                    | COVID-19 pandemic.  | Additional Funding for Paycheck Protection        |
| Emergency funding to offset<br>Coronavirus impacts on your<br>businesshundreds of additional comments in terms of time-sensitive dates in the<br>internal revenue laws that are not covered by that April 15 payment and<br>filing deadline extension. Those are all being triaged here, and we're<br>considering all of them." The AICPA continues to discuss the need for<br>comprehensive relief (including information reporting forms) withAICPA Town Hall Update with<br>AICPA Leaders: CARES Act andAICPA teaders: CARES Act andAICPA teaders: CARES Act andAICPA teaders: Coronavirus Response Act   |       |                                    |   | Program (4/16/20)                                 |
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| AICPA Leaders: CARES Act and receive needed relief. Families First Coronavirus Response Act  |       |                                    |   |   |
|  |       |                                    |   |   |
| Paycheck Protection Program (PPP)  |       |                                    | receive needed relief.  | Families First Coronavirus Response Act           |
|  |       | Paycheck Protection Program (PPP)  |   |   |

| State | Guidance/Date  | Guidance Relief Provisions for Coronavirus   | Other Information   |
|-------|--|--|---|
|       | GENERAL RESOURCES  | Q15: Has the IRS provided any relief for related information returns that are filed with a return that was granted an automatic extension (such as Form 1040)?   | Tax Implications of the Coronavirus Aid Relief<br>and Economic Security (CARES) Act   |
|       | Sample PPP application   | A15: Notice 2018-18 does not provide relief for information returns.   | AICPA Press Release with Thanks<br>Congressional Caucus on CPAs and Accountants   |
|       | Frequently Asked Questions (FAQs)<br>about the PPP (5/21/20)   | IRS FAQ #10 specifically states that relief only applies to the filing of Federal income tax returns due April 15, 2020. However, the IRS did grant an extension of time to file to FATCA information returns. The         | <u>for Calling for Consistency in PPP Loan</u><br><u>Application Documents</u> (4/9/20)   |
|       | Forgiveness Calculation Steps<br>(5/20/20)   | guidance does not specifically grant relief to FBAR filings; however, an automatic extension is available without the need to file a form.   | AICPA Press Release that Commends Treasury<br>and IRS for Issuing Broad Tax Relief in Light of  |
|       | <u>PPP Loan Forgiveness Services</u><br><u>Matrix</u> with links to engagement                           | According to the AICPA, this approach is unacceptable given the<br>unprecedented challenges facing taxpayers and tax preparers during the  | <u>COVID-19</u> (4/9/20)  |
|       | letters and self-certification letters<br>and report examples (5/21/20)                                  | COVID-19 pandemic. We continue to discuss the need for<br>comprehensive relief (including information returns) with Treasury and<br>IRS officials.   | AICPA Press Release on AICPA Letter to<br><u>Mnuchin on needed additional filing relief</u><br>(4/7/20)   |
|       | <u>AICPA Recommendations – PPP</u><br><u>Application &amp; Forgiveness</u><br><u>Processes</u> (4/28/20) | Q16: Does the postponement of the 4/15 deadline apply to "timely elections"?   | AICPA Letter to Treasury on needed additional<br>tax filing relief (4/7/20)   |
|       | AICPA Recommendations - PPP<br>Application Documents for Lenders   | A16: Notice 2018-18 does not provide relief for timely elections.  | <u>AICPA Tax Filing FAQs</u> from AICPA Tax<br>Policy and Advocacy group and <u>Journal of</u><br><u>Accountancy article</u> on it (updated 4/8/20,               |
|       | CALCULATORS:   | According to the AICPA, this approach is unacceptable given the<br>unprecedented challenges facing taxpayers and tax preparers during the<br>COVID-19 pandemic.  | originally posted 4/7/20)   |
|       | AICPA <u>revised PPP loan</u><br><u>forgiveness calculator</u> (5/18/20<br>updated, originally 5/15/20)  | Mike Desmond, IRS Chief Counsel, has stated that "We have received hundreds of additional comments in terms of time-sensitive dates in the   | AICPA Press Release on AICPA Applauds<br>Additional Clarity in Treasury FAQ on<br>Paycheck Protection Program (4/7/20)<br>AICPA Press Release on AICPA Recommends |
|       | <u>PPP Loan Calculator – Non-</u><br>seasonal & In business 2/15/19 –                                    | internal revenue laws that are not covered by that April 15 payment and<br>filing deadline extension. Those are all being triaged here, and we're<br>considering all of them." The AICPA continues to discuss the need for | Lender Documents and Key Calculations to Use<br>in PPP Applications (4/6/20)  |
|       | <u>6/30/19</u><br>PPP Loan Calculator – Nonseasonal  | comprehensive relief (including elections) with Treasury and IRS officials, and is optimistic that elections will receive needed relief.   | AICPA Press Release on AICPA Offers<br>Resources for CPA Firms Helping Small  |
|       | <u>&amp; NOT in business 2/15/19 –</u><br><u>6/30/19</u>   | Q17: Has an extension of time been granted to file or revoke certain business elections (such as, method of accounting changes or S corporation elections)?  | Businesses Access Paycheck Protection Program<br>(4/6/20)   |
|       | <u>PPP Loan Calculator – Seasonal</u><br><u>business</u>   | A17: Notice 2018-18 does not provide relief for filing or revoking business elections.   | AICPA Press Release on AICPA Coalition<br>Recommends PPP Applicants Use Gross Payroll<br>Approach in Calculations (4/4/20)  |
|       | <u>PPP Loan Calculator – Self-</u><br><u>Employed</u>  | According to the AICPA, this approach is unacceptable given the<br>unprecedented challenges facing taxpayers and tax preparers during the<br>COVID-19 pandemic.  | AICPA Press Release on AICPA Calls on<br>Accounting Profession to Support Rollout of<br>Small Business Relief Program (4/3/20)                                    |

| General resources                                  |   | AICPA Release on ethical implications to  |
|--|---|---|
| PPP loan application resources                     | Mike Desmond, IRS Chief Counsel, has stated that "the IRS is  | consider for COVID-19 PPP loan applications   |
| PPP loan forgiveness resources                     | considering the best way that can be done and is aware taxpayers need   | (4/3/20)  |
| Funding Resources                                  | guidance soon." The AICPA continues to discuss the need for   |   |
| Guidance   | comprehensive relief (including business election) with Treasury and  | AICPA list of recommended documents and   |
| Articles, podcasts, webcasts and                   | IRS officials, and is optimistic that business elections will receive   | direction on key calculations for PPP loan  |
| press releases                                     | needed relief.  | <u>applicants</u> – shared recommendations with   |
| Important considerations                           | State Filing and Payment Relief   | Congress (4/6/20)   |
| important considerations                           | State I ming and I ayment Rener   | AICPA Press Release - AICPA Says Current  |
| FUNDING RESOURCES                                  | Q18: How do I know if a state has provided any filing or payment  | Tax Filing and Payment Extensions Are Not   |
| FUNDING RESOURCES                                  | relief? Are most states following federal relief?   | Enough, IRS Must Act Quickly (4/2/20)   |
| SBA loan snapshot                                  |   |   |
|  | A18: The AICPA developed a state filing relief chart that is timely   | AICPA Release on Supporting the accounting  |
| SBA loan overview (side by side                    | updated to track state developments, guidance releases, and summaries.  | and finance community amid COVID-19   |
| comparision)                                       | Most states are following federal relief measures, but it is important to   | (LinkedIn, 4/2/20)  |
| -  | check state specifics when filing.  |   |
| Emergency funding to offset                        | Ten Franket Organizations   | AICPA Press Release on AICPA Urges  |
| Coronavirus impacts on your                        | Tax-Exempt Organizations  | Treasury, IRS to Act Immediately to Provide<br>Broader Tax Filing and Payment Relief              |
| <u>business</u> (4/3/20)                           | Q19: Has IRS provided filing or payment relief for the Form 990 series  | (3/27/20)   |
| Main Class ( Las line (MOL) Casting                | returns?  | (3/2//20)   |
| Main Street Lending (MSL) funding options (5/4/20) |   | AICPA Press Release on AICPA Says Senate's  |
| <u>options</u> (5/4/20)                            | A19: Currently, there is no relief for filing or payments related to Form   | \$2 Trillion Economic Stimulus Bill is Great Step   |
| Application advice for SBA loans                   | 990 series. Similar to other relief measures that do not fall on April 15,  | for Small Businesses and Employees (3/26/20)  |
| podcast  | the AICPA continues to discuss and urge Treasury and IRS to follow  |   |
|  | normal disaster-guidance procedures, and offer broad relief. We expect  | AICPA part of <u>ASAE coalition letter calling for</u>  |
| Journal of Accountancy podcast on                  | additional relief measures and FAQs soon.   | section 501(c)(6) organizations to be included  |
| <u>SBA PPP</u> (4/9/20)                            | U.S. Citizana Deciding Abroad   | in PPP or similar programs (4/2/20)   |
|  | U.S. Citizens Residing Abroad   | AICPA part of <u>Chamber Coalition Letter of</u>  |
| AICPA Personal Financial Planning                  | Q20: Has IRS provided filing or payment relief for citizens living  | Emergency Assistance for Non-Profits  |
| Coronavirus Resource Center                        | abroad (or is their return still due June 15th?)  | (3/25/20)   |
| AICPA Journal of Accountancy                       |   |   |
| Coronavirus Resources for CPAs                     | A20: The current guidance and accompanying FAQs do not specifically   | AICPA chart on states that include accounting   |
|  | address this situation – and the AICPA believes that relief has not been  | in their definition of "essential services."  |
| AICPA chart on states' executive                   | provided.   | (3/24/20)   |
| orders that include accounting in                  |   |   |
| their definition of "essential                     | We have asked for additional clarification, and expect additional FAQs to hopefully address more issues that practitioners are encountering". | <u>AICPA 9-point plan to support our economy</u><br>and our businesses – 9 actions the government |
| <u>services</u> " (3/24/20)                        | (updated 4/8/20)  | must take now to support businesses and   |
|  |   | employees (3/24/20) (excerpts below)  |
| Free to AICPA members, \$39 for                    |   |   |
| non-members - AICPA webcast                        |   | Free CPE to AICPA members, \$29 for non-  |
| Washington Tax Brief (registration                 |   | members - AICPA webcast   The CARES Act   |

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|       | link coming soon) $- 6/24$ at 1 pm                                  |  | and the Paycheck Protection Program – 4/10               |
|       | e.t. (no CPE)   |  | from 1-2:45 pm ET: 4/14 at 3 pm ET; 4/17 at 11           |
|       |   |  | am ET  |
|       | Free CPE to AICPA members, \$29                                     |  |  |
|       | for non-members - AICPA webcast                                     |  | Free CPE to AICPA members - AICPA webcast                |
|       | AICPA Town Hall Series: CARES                                       |  | -Conducting Remote Audits in Uncertain Times             |
|       | Act and Paycheck Protection   |  | - 3/25, 1-2pm ET; 4/1, 12-1pm ET; 4/10 from              |
|       | Program (PPP) $- 6/11$ at 3pm ET,                                   |  | 11-12pm ET   |
|       | and every Thursday at 3pm ET  |  |  |
|       | (archive of <u>4/16</u> , <u>4/23</u> , <u>4/30</u> <u>slides</u> , |  | Free AICPA webcast (no CPE) –                            |
|       | 5/7, 5/14, 5/28, 6/4)   |  | Special Washington Tax Brief on COVID-19                 |
|       |   |  | and Tax-Related Relief $-4/1$ , 11 am e.t.               |
|       | 2 hours CPE, 20% discount to  |  | (archive within 3 days on                                |
|       | AICPA Tax Section members, \$99                                     |  | www.AICPA.org/covid19)                                   |
|       | for AICPA members, \$119 for non-                                   |  |  |
|       | members - AICPA webcast -   |  | Free CPE - AICPA webcast - Understanding                 |
|       | The R&D Tax Credit: An Important                                    |  | Market Implications and Bringing Calm Amid               |
|       | Cash-Flow Strategy in the COVID-                                    |  | <u>Chaos</u> $-4/1$ , 4:30 pm e.t, 4/6 at 1 pm e.t., and |
|       | <u>19 Era</u> $- 6/17$ at 1 pm e.t.                                 |  | 4/13 at 1 pm e.t.  |
|       |   |  | -  |
|       | 1.5 hours CPE, 20% discount to                                      |  | Free CPE to AICPA members, \$29 for non-                 |
|       | AICPA PFP/PFS Section members,                                      |  | members - AICPA webcast - Navigating                     |
|       | \$79 for AICPA members, \$99 for                                    |  | change: Tax Implications of the Families First           |
|       | non-members - AICPA webcast -                                       |  | <u>Coronavirus Response Act</u> $- 4/2$ at 1 pm e.t.,    |
|       | How the SECURE Act affects  |  | 4/7 at 1 pm e.t.   |
|       | retirement and other planning- 6/24                                 |  |  |
|       | at 3:30 pm et and 7/1 at 1 pm e.t.                                  |  | Free CPE to AICPA members, \$29 for non-                 |
|       |   |  | members - AICPA webcast - Tax Implications               |
|       | Ethical Implications of the CARES                                   |  | of the Coronavirus Aid Relief and Economic               |
|       | Act and PPP (for CPAs) $- 6/30$                                     |  | Security (CARES) Act $- 4/3$ at 1 pm e.t. and            |
|       |   |  | 4/9 at 1 pm e.t.   |
|       | Small Business, Bankruptcy and the                                  |  | Free CPE to AICPA Tax/PFP/PCPS Section                   |
|       | New Sub Chapter V $- 7/8$ at 1 pm et                                |  | members, \$29 for AICPA members, \$69 for                |
|       |   |  | non-members - AICPA webcast   How I'm                    |
|       | Archive of prior AICPA webcasts                                     |  | changing my practice, client meetings, and               |
|       | (no CPE):   |  | more to address COVID-19 (registration link              |
|       |   |  | available soon) $- 4/17$ at 1 pm ET: $4/23$ at 1 pm      |
|       | Special Washington Tax Brief on                                     |  | ET   |
|       | COVID-19 and Tax-Related Relief                                     |  |  |
|       |   |  | Free CPE to AICPA PFP Section members, \$29              |
|       | Deciphering the Interaction   |  | for AICPA members, \$69 for non-members -                |
|       | Between the FFCRA & CARES Act                                       |  | AICPA webcast - Estate Planning Amid                     |
|       |   |  | COVID-19 (registration link available soon) -            |
|       |   |  | 4/22 at noon e.t. and 4/28 at 3 pm e.t.                  |

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|       | Understanding market implications   |  | Free CPE to AICPA Tax/PFP Section members,   |
|       | and bringing calm amid chaos        |  | \$29 for AICPA members, \$69 for non-members   |
|       |                                     |  | - AICPA webcast - COVID-19: Income tax &   |
|       | Navigating change: Tax              |  | financial planning (registration link available  |
|       | implications of the Families First  |  | soon) $-4/24$ at noon e.t. and $4/30$ at 1 pm e.t.                                       |
|       | Coronavirus Response Act            |  |  |
|       | (FFCRA)                             |  | Free CPE to AICPA Tax Section members -  |
|       |                                     |  | AICPA webcast - <u>Tax Practice Quarterly</u> - 5/7                                      |
|       | Tax Implications of the Coronavirus |  | at 1 pm e.t.   |
|       | Aid Relief and Economic Security    |  |  |
|       | (CARES) Act                         |  | AICPA Report on Consequences of COVID-19<br>Financial Reporting Considerations (3/24/20) |
|       | The CARES Act and the Paycheck      |  | Financial Reporting Considerations (5/24/20)   |
|       | Protection Program                  |  | AICPA Press Release on AICPA-Led Coalition   |
|       | <u>r rotection r rogram</u>         |  | Expands Support for Small Business Funding   |
|       | Financial planning guidance for     |  | (3/24/20)  |
|       | CPAs in the wake of COVID-19        |  | (3/24/20)  |
|       |                                     |  | "Group Urges Fast Distribution of Stimulus   |
|       | Estate Planning Amid COVID-19       |  | Funds Through Payroll Processors"  |
|       |                                     |  | 6 7  |
|       | Top Tax Planning Strategies in the  |  | AICPA Press Release on AICPA-led Coalition   |
|       | Current Environment                 |  | Urges Expedited Small Business Funding Via   |
|       |                                     |  | Payroll Processors (3/22/20)   |
|       | Tax Practice Quarterly - Tax        |  |  |
|       | Practice Quarterly: The Evolving    |  | "AICPA, Paychex, Intuit and IFA Say Speedy   |
|       | Tax Practice in the Midst of a      |  | Relief Required to Prevent Layoffs Due to  |
|       | Pandemic                            |  | Pandemic"  |
|       |                                     |  |  |
|       | COVID-19 Audit Implications         |  | AICPA Press Release on AICPA Thanks  |
|       | webcast                             |  | Senator Thune and Other Congressional<br>Members for Successful Push on April 15 Tax     |
|       | Cybersecurity: Managing Cyber       |  | Filing Extension (3/20/20)   |
|       | Risk in a Remote Work               |  | Thing Extension (3/20/20)  |
|       | Environment                         |  | AICPA Press Release on AICPA Thanks  |
|       |                                     |  | Department of the Treasury and IRS For April   |
|       | Live Q&A: Managing for the local    |  | 15 Tax Filing Extension and Expresses  |
|       | impact of a global                  |  | Gratitude for Member and State CPA Society   |
|       | disruption (Recording)              |  | <u>Outreach</u> (3/20/20)  |
|       |                                     |  |  |
|       | AICPA Press Release - AICPA Says    |  | AICPA Press Release on AICPA Supports Sen.   |
|       | Current Tax Filing and Payment      |  | John Thune Tax Filing Relief Legislation, Tax  |
|       | Extensions Are Not Enough, IRS      |  | Relief for America Act (3/19/20)   |
|       | Must Act Quickly (4/2/20)           |  |  |
|       |                                     |  |  |

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|       | AICPA Press Release with Thanks                                   |  | (3/18/20) AICPA Press Release on IRS Must      |
|       | Congressional Caucus on CPAs and                                  |  | Provide Immediate Tax Filing Relief, Expresses |
|       | Accountants for Calling for                                       |  | Strong Concern About Treasury Department       |
|       | Consistency in PPP Loan   |  | Decisions:                                     |
|       | Application Documents (4/9/20)                                    |  |  |
|       |   |  | 3/15/20 AICPA email to members:                |
|       | AICPA Press Release that  |  |  |
|       | Commends Treasury and IRS for                                     |  | AICPA Release on COVID-19 U.S. Emergency       |
|       | Issuing Broad Tax Relief in Light of                              |  | Declaration: What Does It Mean for U.S.        |
|       | <u>COVID-19</u> (4/9/20)  |  | Taxpayers and Tax Practitioners? (3/13/20)     |
|       |   |  | AICPA press release (3/13/20)                  |
|       | AICPA Press Release on AICPA<br>Letter to Mnuchin: "it's          |  | <u>Aler A press release</u> (3/13/20)          |
|       | impractical, if not impossible, for                               |  | AICPA calls for individual and business tax    |
|       | taxpayers and their advisors to                                   |  | filing relief amid Coronavirus pandemic        |
|       | continue business as usual"                                       |  | (3/11/20)                                      |
|       | (4/7/20)  |  |  |
|       | (4/11/20)   |  |  |
|       | AICPA Press Release on AICPA                                      |  |  |
|       | Applauds Additional Clarity in                                    |  |  |
|       | Treasury FAQ on Paycheck  |  |  |
|       | Protection Program (4/7/20)                                       |  |  |
|       |   |  |  |
|       | AICPA Press Release on AICPA                                      |  |  |
|       | Recommends Lender Documents and                                   |  |  |
|       | Key Calculations to Use in PPP                                    |  |  |
|       | Applications (4/6/20)   |  |  |
|       |   |  |  |
|       | AICPA Press Release on AICPA                                      |  |  |
|       | Offers Resources for CPA Firms<br>Helping Small Businesses Access |  |  |
|       | Paycheck Protection Program                                       |  |  |
|       | (4/6/20)  |  |  |
|       | (4/0/20)  |  |  |
|       | AICPA Press Release on AICPA                                      |  |  |
|       | Coalition Recommends PPP  |  |  |
|       | Applicants Use Gross Payroll                                      |  |  |
|       | Approach in Calculations (4/4/20)                                 |  |  |
|       |   |  |  |
|       | AICPA Press Release on AICPA                                      |  |  |
|       | Calls on Accounting Profession to                                 |  |  |
|       | Support Rollout of Small Business                                 |  |  |
|       | Relief Program (4/3/20)   |  |  |
|       |   |  |  |

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|       | AICPA Press Release on AICPA  |  |                   |
|       | Says Current Tax Filing and<br>Payment Extensions Are Not           |  |                   |
|       | Enough, IRS Must Act Quickly  |  |                   |
|       | (4/2/20)  |  |                   |
|       |   |  |                   |
|       | AICPA Press Release on AICPA<br>Urges Treasury, IRS to Act          |  |                   |
|       | Immediately to Provide Broader Tax                                  |  |                   |
|       | Filing and Payment Relief (3/27/20)                                 |  |                   |
|       |   |  |                   |
|       | AICPA Press Release on AICPA<br>Says Senate's \$2 Trillion Economic |  |                   |
|       | Stimulus Bill is Great Step for Small                               |  |                   |
|       | Businesses and Employees (3/26/20)                                  |  |                   |
|       |   |  |                   |
|       | AICPA Comment Letter to Treasury<br>and IRS on Relief for Taxpayers |  |                   |
|       | Affected by Ongoing Coronavirus                                     |  |                   |
|       | Disease 2019 Pandemic (3/26/20)                                     |  |                   |
|       | AICPA part of ASAE coalition  |  |                   |
|       | letter calling for section 501(c)(6)                                |  |                   |
|       | organizations to be included in PPP                                 |  |                   |
|       | or similar programs (4/2/20)  |  |                   |
|       | AICPA part of <u>Chamber Coalition</u>                              |  |                   |
|       | Letter of Emergency Assistance for                                  |  |                   |
|       | <u>Non-Profits</u> (3/25/20)  |  |                   |
|       | AICPA Press Release on AICPA  |  |                   |
|       | Calls on Treasury, IRS to Provide                                   |  |                   |
|       | Extensive Relief to Taxpayers                                       |  |                   |
|       | (3/25/20)   |  |                   |
|       | AICPA Report on Consequences of                                     |  |                   |
|       | COVID-19 Financial Reporting  |  |                   |
|       | Considerations (3/24/20)  |  |                   |
|       | AICPA Press Release on AICPA-                                       |  |                   |
|       | Led Coalition Expands Support for                                   |  |                   |
|       | Small Business Funding (3/24/20)                                    |  |                   |
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|       | AICPA Press Release on AICPA-<br>led Coalition Urges Expedited<br>Small Business Funding Via Payroll<br>Processors (3/22/20)  |  |                   |
|       | AICPA Press Release on AICPA<br>Thanks Senator Thune and Other<br>Congressional Members for<br>Successful Push on April 15 Tax<br>Filing Extension (3/20/20)  |  |                   |
|       | AICPA Press Release on AICPA<br>Thanks Department of the Treasury<br>and IRS For April 15 Tax Filing<br>Extension and Expresses Gratitude<br>for Member and State CPA Society<br>Outreach (3/20/20) |  |                   |
|       | AICPA Supports Sen. John Thune<br>Tax Filing Relief Legislation, Tax<br>Relief for America Act (3/19/20)  |  |                   |
|       | AICPA Press Release on on IRS<br>Must Provide Immediate Tax Filing<br>Relief, Expresses Strong Concern<br>About Treasury Department<br>Decisions:<br>(3/18/20)                                      |  |                   |
|       | AICPA Press Release on Needed<br>Immediate Filing Relief Guidance<br>(3/13/20)  |  |                   |
|       | AICPA release on COVID-19 U.S.<br>Emergency Declaration: What<br>Does It Mean for U.S. Taxpayers<br>and Tax Practitioners? (3/13/2)   |  |                   |
|       | AICPA calls for individual and<br>business tax filing relief amid<br>Coronavirus pandemic (3/11/20),  |  |                   |

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|                         | AICPA Prepare Your Clients and   |   |   |
|                         | Protect Your Practice AICPA  |   |   |
|                         | Insights Blog (3/17/20)  |   |   |
|                         | ALCDA Disaster Baliaf Tay  |   |   |
|                         | AICPA Disaster Relief Tax<br>Advocacy Page                                   |   |   |
|                         | Advocacy Fage  |   |   |
|                         | AICPA Casualty Loss Resources  |   |   |
|                         | and Guide  |   |   |
|                         |  |   |   |
|                         | AICPA Tax Season Resources   |   |   |
|                         |  |   |   |
| Other State             | AICPA state tax filing guidance for  | Chart on State Covid-19 guidance on telecommuting (6/10/20)   | NGA Status of State Covid-19 Emergency  |
| Tax Filing<br>Resources | <u>coronavirus</u> (this chart – short url:                                  |   | <u>Orders</u> (8/18/20)   |
| Resources               | https://tinyurl.com/state-filing-  | <u>Summary of States' Second Quarter Estimated Tax Deadlines – Tax</u><br>Foundation (5/22/20)  | Steptoe state regulatory tracker on COVID-19  |
|                         | guidance)  | 1000000000000000000000000000000000000   | (9/9/20)  |
|                         | ALCDA D  | Colorado, Connecticut, Indiana, Michigan, Ohio officials said they  |   |
|                         | AICPA Recommendations on State<br>and Local Tax Filing, Payment, and         | would mirror IRS guidance as it is updated amid the pandemic.   | Avalara chart on state COVID relief (7/20/20)   |
|                         | Administrative Relief during the   |   |   |
|                         | <u>Coronavirus Pandemic</u> (4/21/20)  | Local Tax Filing Relief (per COST, 3/24/20)   | Chart on State Covid-19 guidance on   |
|                         |  | Several localities have issued guidance in the wake of the pandemic,  | telecommuting (6/10/20) and blog  |
|                         | AICPA Chart on States' Guidance  | including the following:  | NASBA CPE covid-19 relief   |
|                         | on Electronic Signatures (7/23/20)   |   | NASBA CFE covid-19 lellel   |
|                         |  | Los Angeles County Treasurer and Tax Collector, California:   | Article on How to Find the Latest Coronavirus   |
|                         | <u>TEI Requests</u> Administrative and<br>Payment Relief for State and Local | Statement From Keith Knox, Treasurer and Tax Collector Regarding  | Information by State (3/18/20)  |
|                         | Taxes in Response to COVID-19  | COVID-19 and the April 10 Property Tax Deadline.  |   |
|                         | Crisis (3/25/20)   | • California Association of County Treasurers and Tax Collectors:   | Each State's Reopening Plans and Stay-at-   |
|                         |  | California Association of County Treasurers and Tax Collectors  | Home Order Status (5/18/20)   |
|                         | Chart on State Covid-19 guidance   | (CACTTC) <u>issues statement regarding</u> April 10 Property Tax<br>Collection Deadline.  | National Taxpayors Union (NTLI) Foundation  |
|                         | on telecommuting (6/10/20)   | <ul> <li>Vail, Colorado: <u>A Message from the Mayor</u> - deferring Town of</li> </ul>   | National Taxpayers Union (NTU) Foundation<br>Issue Brief on More Tax Delays are Necessary |
|                         |  | Vall, Colorado: <u>A Message from the Mayor</u> - determing fown of<br>Vail sales tax payments for a "period of time."                | - state taxes discussed (4/29/20)   |
|                         | 50 state chart on teleworking state  | <ul> <li>Broward County, Florida: Broward County Property <u>Appraiser's</u></li> </ul>   |   |
|                         | <u>guidance</u> (8/25/20)  | Office COVID-19 Update.   | National Taxpayers Union (NTU) Foundation   |
|                         | Chart on states' guidance on   | Pinellas County, Florida: <u>Tangible Personal Property (TPP)</u>   | Issue Brief on Don't Let COVID Remote Work  |
|                         | telework (Wipfli) (8/28/20)  | Return: As a result of COVID-19, all TPP accounts will be granted   | Become a Tax Trap (4/24/20)   |
|                         |  | an automatic 45-day extension to file their TPP returns, extending  |   |
|                         | Summary of States' Second Quarter  | the due date for the returns to May 15th, 2020.   | Nevada and Pennsylvania Departments of  |
|                         | Estimated Tax Deadlines – Tax  | Miami Dade County, Florida: <u>Deadline extended for taxpayers</u>  | Revenue are fully closed. (per FTA)   |
|                         | Foundation (5/22/20)   | filing a tangible personal property return, Form DR-405: Due to the   |   |
|                         |  | unfortunate circumstances regarding the Coronavirus (COVID-19),<br>the Miami-Dade County Property Appraiser, Pedro J. Garcia, will be |   |
|                         |  | ine whath-Dade County Property Appraiser, Pedro J. Garcia, Will be  |   |

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|-------|---|--|--|
|       | COST Letter to Governor Northam                                   | giving special consideration to any business having difficulty filing  | State <u>comparison</u> on update on taxability of PPP   |
|       | re. Virginia H.B. 30 and  | their Tangible Personal Property Return (Form DR-405) by the April   | loans cancellation of debt (info. from state CPA         |
|       | Comprehensive Tax Administrative                                  | 1st, 2020 deadline. The Office of the Property Appraiser will be   | societies) (4/27/20)                                     |
|       | Relief  | granting a 30-day extension for taxpayers whom fail to meet the  |  |
|       | ~ ~ ~ ~ ~ ~   | deadline this year. An additional 15-day extension is also available   | Multistate Associates Coronavirus Page and               |
|       | Summary of all states for all types                               | for any taxpayer able to demonstrate an inability to file within the   | chart on state developments                              |
|       | of income tax returns deadlines for                               | extension period. In order to receive an extension, a taxpayer must  |  |
|       | <u>COVID-19</u> (4/2/20)  | provide a request to our office by the April 1st, 2020 deadline and  | All States' Departments of Revenues                      |
|       | COST COVID-19 state guidance                                      | must also provide the name of the taxable entity, the tax  |  |
|       | <u>chart</u>  | identification number and the reason for the extension request.  | FTA links to all state tax agencies                      |
|       | COVID 10 state terr reserves short                                | City of Chicago, Illinois: Mayor Lightfoot <u>Announces</u> \$100 Million  |  |
|       | <u>COVID-19 state tax response chart</u>                          | Relief Package for Chicago's Small Businesses Amid COVID-19  | State governments' websites (including taxation)         |
|       | – by Morgan Lewis (8/21/20)                                       | Outbreak.  |  |
|       | Tax relief offered by states and                                  | Cook County, Illinois: Assessor's Office <u>Suspends Assessment</u>  | All state bills related to Coronavirus and               |
|       | localities in response to COVID-19                                | <u>Notice Mailings</u> and Deadlines: The Cook County Assessor's Office announced the temporary suspension of assessment notice mailings | <u>COVID-19</u> (categorized, can search by state)       |
|       | (3/23/20)   | and appeal deadlines.  | <u>covid-1</u> (categorized, can search by state)        |
|       | (3/23/20)   | <ul> <li>Indiana: Executive Order 20-05, signed March 19, provides that</li> </ul>   | State legislative responses to COVID-19                  |
|       | Urban Institute - State Tax                                       | property taxes remain due on May 11, 2020, however counties are to   |  |
|       | Revenues Began to Decline in                                      | waive penalties on payments made after May 11, 2020, for a period  | NCSL Coronavirus (COVID-19) Resources                    |
|       | March 2020, More Declines on The                                  | of 60 days. The waiver does not apply to tax payments which have   |  |
|       | Horizon (4/28/20)   | been escrowed by financial institutions on behalf of property  | NCSL State Action on Coronavirus (COVID-                 |
|       |   | taxpayers.   | 19) (including a COVID-19 state legislation              |
|       | State <u>comparison</u> on update on                              | • <b>Iowa:</b> Iowa Governor <u>Temporarily suspends</u> penalties and interest as   | database)  |
|       | taxability of PPP loans cancellation                              | it relates to the collection of property taxes.  |  |
|       | of debt (info. from state CPA                                     | • <b>City of Philadelphia, Pennsylvania:</b> City of Philadelphia <u>extends</u>   | NCSL Coronavirus (COVID-19) Resources for                |
|       | societies) (4/27/20)  | property, business tax deadlines.  | States   |
|       |   | New York City Department of Finance: <u>Business Tax Filing</u>  |  |
|       | COVID-19-related sales/use tax                                    | Extensions and the COVID-19 Outbreak.  | NCSL COVID-19: State Actions Related to                  |
|       | issues to consider article (3/30/20)                              | • New York City Department of Finance: <u>Real Property Transfer</u>   | Legislative Operations                                   |
|       |   | Tax Filing Extensions and the COVID-19 Outbreak.   |  |
|       | Summary state developments on                                     | • City of Charleston, South Carolina: March 17 notice provides that  | NCSL State Fiscal Responses to Coronavirus<br>(COVID-19) |
|       | COVID-19  | County and City officials agreed to defer collection of  | <u>(COVID-19)</u>  |
|       | NOUL  | accommodations and hospitality taxes for 90 days.  | NCSL Coronavirus (COVID-19): Revised State               |
|       | NCSL Coronavirus state resources                                  |  | Revenue Projections (5/6/20)                             |
|       |   |  | <u>Revenue Projections</u> (5/6/20)                      |
|       | NCSL State Action on Coronavirus                                  |  | Urban Institute - State Tax Revenues Began to            |
|       | Hadata an Fadaral and Chita Ta                                    |  | Decline in March 2020, More Declines on The              |
|       | Update on Federal and State Tax<br>Responses to COVID-19 Pandemic |  | Horizon (4/28/20)  |
|       | (3/23/20)   |  |  |
|       | (5/25/20)   |  | Urban Institute State Revenue Forecasts Before           |
|       | Coronavirus credits and incentives                                |  | COVID-19 and Directions Forward                          |
|       | relief for small businesses                                       |  |  |
|       | ionor for small ouslifesses                                       |  |  |

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

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

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