

<b>FEDERAL</b>	<p><b>Federal GST and Gift Tax Filing and Payment Due Dates Extended to 7/15/2020.</b></p> <p><a href="#">IRS Notice 2020-20</a></p> <p><b>Federal Income Tax Filing and Payment Due Date Extended to 7/15/2020:</b> Applicable to all persons (including individuals, corporations, trusts, estates, and partnerships) with a tax return or tax payment originally due 4/15/2020. The due date for first quarter estimated payments is also extended to 7/15/2020.</p> <p><a href="#">IRS Notice 2020-18</a></p>
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STATE	INCOME TAX RELIEF	SALES AND USE TAX RELIEF	OTHER TAX RELIEF	PROPERTY TAX RELIEF	OTHER DOR RESPONSE TO COVID-19
<b>CALIFORNIA</b>	<p><b>Tax Payment and Filing Due Dates Extended to 7/15/2020:</b> Applicable to calendar-year personal, corporate, S corp, and trust and estate returns; LLC taxes and fees; and all non-wage withholding payments. Estimated annual fee payments for 2020 are also due 7/15/2020.</p> <p><b>1<sup>st</sup> and 2<sup>nd</sup> Quarter Estimated Payment Due Dates Extended to 7/15/2020:</b> Applicable to C corporations, S corporations, and exempt organizations</p>	<p><b>SUT Filing and Payment Due Dates Extended to 7/31/2020:</b> Applicable to first quarter returns of taxpayers with less than \$1 million of tax</p> <p><a href="#">CDTFA COVID-19 Website (3/30/2020)</a></p> <p><b>Small Businesses Eligible for SUT Payment Plan:</b> Effective 4/2/2020 taxpayers with less than \$5 million of annual sales can receive an interest- and penalty-free 12-month payment plan for up to \$50,000 of sales tax liability.</p>	<p><b>EO Allows CDFTA to Extend Tax and Fee Filing and Payment Deadlines by 90 days:</b> If CDFTA acts, taxpayers with less than \$1 million of tax will have until 7/31/2020 to file first quarter returns.</p> <p><a href="#">Press Release (3/30/2020)</a></p> <p><b>CDTFA May Grant Relief:</b> Taxpayers seeking relief from miscellaneous tax and fee payment and filing deadlines, interest, and penalties, and refunds may contact the</p>	<p><b>Taxpayers Can Request Penalty Cancellations Beginning 4/11/2020:</b> Applicable to taxpayers who cannot pay on time due to COVID-19.</p> <p><a href="#">BOE COVID-19 FAQ</a></p> <p><b>Property Taxes Still Due 4/10/2020:</b> The due date for property owners' second property tax installment has not changed. However, individual counties may waive interest and penalties for late payments.</p>	<p><b>EO Extends CDFTA Refund Statute of Limitations by 60 days:</b> Applicable to all refund claims that must otherwise be filed by 7/31/2020.</p> <p><a href="#">Press Release (3/30/2020)</a></p> <p><b>CDTFA Public Counters Temporarily Closed to the Public.</b></p> <p><a href="#">Press Release</a></p> <p><b>California Treasurer Compiling Federal,</b></p>

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	<p>with estimated payments due between 3/15/2020 and 4/15/2020 Personal income tax estimated payments for Q1 and Q2 now due 7/15/2020.</p> <p><a href="#">FTB Announcement (3/18/2020)</a></p>	<p><a href="#">CDTFA COVID-19 Website (4/2/2020)</a></p> <p><b>CDTFA May Grant Relief:</b> Taxpayers seeking relief from sales and use tax payment and filing deadlines, interest, and penalties, and refunds may contact the CDTFA to request relief.</p> <p><a href="#">Announcement (3/12/2020)</a></p>	<p>CDTFA to request relief.</p> <p><a href="#">Announcement (3/12/2020)</a></p>	<p><a href="#">Press Release, California State Controller (3/24/2020)</a></p>	<p><b>State, and Local Tax Relief:</b> Available <a href="#">here</a></p> <p><b>Tax Appeals Deadline Extended by 60-days:</b> Automatically applicable to Office of Tax Appeals briefing and other deadlines falling between 3/1/2020 and 5/18/2020.</p> <p><a href="#">OTA Legal Notice 2020-1 (3/18/2020)</a></p>
CONNECTICUT	<p><b>Estate and Gift Tax Filing and Payment Deadlines Unchanged.</b></p> <p><a href="#">DOR COVID-19 Website (added 3/28/2020)</a></p> <p><b>Business Tax Filing and Payment Due Dates Extended to 7/15/2020:</b> Applicable to pass-through entity tax returns (orig. due 4/15/2020), unrelated business income tax returns (orig. due 4/15/2020), and corporate income tax</p>	<p><b>SUT Filing and Payment Due Dates Extended to 5/31/2020 for Small Businesses:</b> Applicable to taxpayers with \$150,000 or less in sales tax liability during the 2019 calendar year. The extension applies to returns otherwise due on 3/31/2020 and 4/30/2020.</p> <p><a href="#">DOR COVID-19 Website (added 3/31/2020)</a></p>	<p><b>Room Occupancy Tax Filing and Payment Due Dates Extended to 5/31/2020 for Small Businesses:</b> Applicable to taxpayers with \$150,000 or less in room occupancy tax liability during the 2019 calendar year. The extension applies to returns otherwise due on 3/31/2020 and 4/30/2020.</p> <p><a href="#">DOR COVID-19 Website (added 3/31/2020)</a></p>	None announced	<p><b>All DRS Offices Closed to the Public as of 3/18/2020.</b> Taxpayers encouraged to contact DRS by phone, email, online, or by mail.</p> <p><a href="#">Press Release (3/17/2020)</a></p>

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	<p>returns (orig. due 6/15/2020)</p> <p><a href="#">Press Release (3/16/2020)</a></p> <p><b>Personal Income Tax Filing and Payment Due Dates Extended to 7/15/2020:</b> The extension also applies to first and second quarter estimated payments</p> <p><a href="#">Press Release (3/20/2020)</a></p>		<p><b>Plastic Bag Fee Suspended Until 5/15/2020:</b> Retailers must remit any fees collected through 3/26/2020.</p> <p><a href="#">DOR COVID-19 Website (added 3/29/2020)</a></p>		
<p><b>DISTRICT OF COLUMBIA</b></p>	<p><b>Estimated Tax Payment Deadlines Unchanged:</b> For individual and business taxpayers, first quarter payments are still due 4/15/2020 and second quarter payments are due 6/15/2020.</p> <p><a href="#">Announcement 3/26/2020</a></p> <p><b>Filing and Payment Due Dates Extended to</b></p>	<p><b>SUT Payment Due Date Extended to 7/20/2020:</b> Late filing penalties and interest waived for all businesses (other than hotels and motels) for periods ending 2/29/2020 and 3/31/2020, if tax is paid in full by 7/20/2020. Return filing due dates are unchanged.</p> <p><a href="#">Tax Notice 2020-02 (3/20/2020)</a></p>	<p>None announced</p>	<p><b>Hotels/Motels:</b> First tax installment payment date extended to 6/30/2020.</p> <p><a href="#">Tax Notice 2020-01 (3/20/2020)</a></p> <p><b>Appeal Deadline Extended to 4/30/2020:</b> (orig. 4/1/2020) Payment deadline remains 3/31/2020.</p> <p><b>Income and Expense Report Filing Deadline</b></p>	<p><b>All OTR Walk-In Centers Closed as of 3/23/2020:</b> Taxpayers are encouraged to use OTR's online portal.</p> <p><a href="#">Announcement (3/20/2020)</a></p>

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	<p><b>7/15/2020:</b> Applicable to individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns.</p> <p><a href="#">Announcement (3/23/2016)</a></p>			<p><b>Extended to 4/30/2020:</b> (orig. 4/15/2020)  <a href="#">Announcement (3/20/2020)</a></p>	
<p><b>MAINE</b></p>	<p><b>Filing and Payment Due Dates Extended to 7/15/2020:</b> The extension applies to all income tax payments originally due by 4/15/2020, including final and estimated income tax payments. Payroll tax payment deadlines have not been extended.</p> <p><a href="#">Tax Alert (3/27/2020)</a></p> <p><a href="#">Press Release (3/26/2020)</a></p>	<p><b>No Extension to SUT Due Dates.</b>  <a href="#">Press Release (3/26/2020)</a></p>	<p>None announced</p>	<p><b>Current Use Application Deadlines Extended to 7/1/2020:</b> Applicable to property owners participating in the farmland, open space, tree growth, and working waterfront programs. Applications were originally due 4/1/2020.</p> <p><a href="#">Executive Order #30 (3/31/2020)</a></p> <p><a href="#">Tax Alert – April #1 (4/1/2020)</a></p> <p><b>Exemption Application</b></p>	<p><b>Public Access Restricted.</b> Public access to facilities is limited to tax payment drop off at the Augusta facility. "At this moment, MRS does not expect the COVID-19 situation to significantly impact tax return processing."  <a href="#">Press Release 3/18/2020)</a></p> <p><b>Limited Telephone Assistance Hours Starting 3/24/2020:</b> Taxpayer assistance by telephone limited to 9 am to noon, Monday to Friday.</p>

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				<p><b>Deadlines Extended:</b>            Applicable to the exemption for business equipment (BETE), tax-exempt (i.e. charitable, educational, scientific, and religious) organizations, the veterans exemption, the homestead exemption, solar and wind energy equipment. Applications originally due 4/1/2020 are now extended to the earlier of the relevant municipality’s commitment date or the termination of the declared emergency.</p> <p><a href="#">Tax Alert – March 2020 # 5 (3/31/2020)</a></p> <p>Local property tax relief may also be available.</p> <p>The City of Portland has extended the real and personal property tax payments to June 1, 2020. <a href="#">Website</a></p>	<p><a href="#">Tax Alert – March 2020 #2 (3/24/2020)</a></p>

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MASSACHUSETTS	<p><b>Corporate Excise Tax Late Penalties Waived until 7/15/2020:</b> Applicable to C corporations, S corporations, and non-profits. Interest will continue to accrue. Corporations seeking the automatic 6- or 7-month filing extension must make the extension payment by 4/15/2020 to have a valid extension.</p> <p><a href="#">TIR 20-4 (4/3/2020)</a></p> <p><b>Filing and Payment Due Dates for Personal Income Tax Extended to 7/15/2020:</b> Applicable to personal income tax, trust and estate income tax, and partnership composite returns. Also applicable to the 4/20/2020 installment with respect to deemed repatriated income owed by a personal income taxpayer.</p>	<p><b>SUT Filing and Payment Delayed Until 6/20/2020 for Small Businesses:</b> Relief applies to returns and payments due 3/20/2020 through 5/31/2020 and to businesses with a cumulative Massachusetts sales and use tax and meals tax obligation for the 12-month period ending 2/29/2020 of less than \$150,000. This relief does not apply to marijuana retailers, marketplace facilitators, or motor vehicle sales.</p> <p><a href="#">Emergency Regulation, 830 CMR 62C.16.2(7) (3/19/2020)</a></p> <p><b>Meals Tax Late Filing and Late Payment Penalties Waived Through 6/20/2020:</b> For all vendors who do not otherwise qualify for relief. Interest is not waived.</p>	<p><b>Room Occupancy Excise Tax Filing and Payment Delayed Until 6/20/2020 for Small Operators:</b> Relief applies to returns and payments due 3/20/2020 through 5/31/2020 and operators (including short-term rental operators) with a cumulative Massachusetts occupancy excise tax obligation for the 12-month period ending 2/29/2020 of less than \$150,000. This relief does not apply to intermediaries, such as online travel companies and online rental platforms.</p> <p><a href="#">Emergency Regulation, 830 CMR 64G.1.1(11)(g) (3/19/2020)</a></p> <p><b>Room Occupancy Tax Late Filing and Late Payment Penalties Waived Through</b></p>	None announced	<p><b>Appellate Tax Board Closed as of 3/24/2020:</b> All mail will be held for delivery until the ATB re-opens. Timeliness of filings will be determined by the postmark or certificate of delivery. All motion hearings are suspended, and hearings scheduled for the next few weeks will be continued for about 3 months. Parties with extenuating circumstances should contract the Clerk for a telephone status conference. ATB staff will continue to monitor telephone and voice messages remotely.</p> <p><a href="#">ATB Notice (3/24/2020)</a></p> <p><b>DOR Tax-Assistance Kiosks Closed:</b> Including Estate Tax Walk-In service.</p> <p><a href="#">COVID-19 Website</a></p>

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	<a href="#">TIR 20-4 (4/3/2020)</a>  <a href="#">Announcement (3/27/2020)</a>	<p>Other applications for SUT penalty and interest waivers will be handled on a case-by-case basis and will require reasonable cause.</p> <p><a href="#">TIR 20-2 (3/19/2020)</a></p>	<p><b>6/20/2020:</b> For all operators and intermediaries who do not otherwise qualify for relief. Interest is not waived.</p> <p><a href="#">TIR 20-2 (3/19/2020)</a></p>		
<p><b>NEW HAMPSHIRE</b></p>	<p><b>Filing and Payment Due Dates Extended to 6/15/2020 for Small Businesses and Some Individuals:</b> Applicable to businesses with less than \$50,000 of 2018 BPT and BPT liability and individuals with less than \$10,000 of 2018 interest and dividends tax liability. The extension applies to all returns, extension payments, and estimated payments originally due 4/15/2020.</p> <p><b>Penalties and Interest Waived Until 11/15/2020 with Extension Payment:</b> A business or individual</p>	<p>N/A</p>	<p><b>No Extension of Meals and Rooms Tax Payment or Filing Due Dates:</b> M&amp;R tax returns for March are due 4/15/2020.</p> <p><a href="#">DRA Website</a></p>	<p>None announced</p>	

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	<p>taxpayer who pays at least the amount of their 2018 tax liability by 4/15/2020 will be granted a 7-month extension to file and pay any remaining tax.</p> <p><b>Underpayment Penalties Waived for 2020 Estimated Tax Payments, if Based on 2018 Liability:</b> Underpayment penalties will be waived if a taxpayer makes estimated quarterly tax payments that each equals 25% of the taxpayer's 2018 tax liability.</p> <p><a href="#">TIR 2020-001 (3/30/2020)</a></p>				
NEW YORK	<p><b>Income Tax Filing and Payment Due Dates Extended to 7/15/2020:</b> Applicable to individuals, corporations, and trusts and estates with income tax returns and payments due</p>	<p><b>Late Filing and Late Payment Penalties and Interest Relief for Quarterly Filers:</b> Applicable to quarterly filers (filers with under \$300,000 of taxable sales per quarter) who are</p>	None announced	None announced	<p><b>Facilitated Self-Assistance Sites Closed.</b></p> <p><a href="#">Website</a></p>



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	<p>4/15/2020. The extension applies to estimated payments. Income tax withholding payments have not been extended.</p> <p><a href="#">N-20-2 (3/2020)</a></p>	<p>unable to file or pay their SUT returns due 3/20/2020 due to COVID-19. Returns must be filed and tax must be paid within 60 days to be eligible. Eligible taxpayers should request relief on the DTF's <a href="#">website</a>. Monthly filers and participants in the Promptax program are <u>not</u> eligible.</p> <p><a href="#">Notice N-20-1 (3/2020)</a></p>			
<p><b>RHODE ISLAND</b></p>	<p><b>Income Tax Filing and Payment Due Date Extended to 7/15/2020:</b> Applicable to individuals, fiduciaries, corporations, limited liability companies, pass-through entities. The due date for estimated income tax payments and extensions has also been extended to 7/15/2020.</p> <p><a href="#">DOT Advisory (3/27/2020)</a></p>	<p><b>No Extension of 3/20/2020 Filing and Payment Deadline:</b> For sales and use, meals and beverage, and other taxes. A taxpayer may request a penalty waiver if it can show no negligence or intentional disregard of the law.</p> <p><a href="#">DOT COVID-19 Website (3/19/2020)</a></p>	<p>None announced</p>	<p><b>Property Tax Relief Claims on Form RI-1040H and Residential Lead Abatement Credit Extended to 7/15/2020.</b></p> <p><a href="#">DOT Advisory (3/27/2020)</a></p>	<p><b>Formal Administrative Hearings Postponed until after 5/25/2019:</b> Matters scheduled for preliminary review must also be postponed or rescheduled.</p> <p><a href="#">DOT COVID-19 Website (3/30/2020)</a></p>

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VERMONT	<p><b>Income Tax Filing and Payment Due Date Extended to 7/15/2020:</b> (Orig. 4/15/2020) Applicable to corporate income, fiduciary income, and personal income tax returns.</p> <p><a href="#">Press Release (3/23/2020)</a></p>	<p><b>SUT Late Filing and Payment Penalty and Interest Relief:</b> Applicable to businesses unable to meet the 3/25/2020 and 4/25/2020 deadlines for filing and paying sales and use tax.</p> <p><a href="#">Press Release (3/23/2020)</a></p>	<p><b>Meals and Rooms Tax Late Filing and Payment Penalty and Interest Relief:</b> Applicable to businesses unable to meet the 3/25/2020 and 4/25/2020 deadlines for filing and paying meals and rooms tax.</p> <p><a href="#">Press Release (3/23/2020)</a></p>	<p><b>Homestead Declaration and Property Tax Exemption Claim Due Date Extended to 7/15/2020.</b></p> <p><a href="#">Press Release (3/23/2020)</a></p>	<p><b>DOT Offices Closed to the Public.</b> Taxpayers encouraged to email, rather than call, with inquiries and requests.</p> <p><a href="#">DOT COVID-19 Website</a></p>