

Is the Tax Deadline Delayed? What to Know About Coronavirus (COVID-19) and Taxes

Options

We are in close communication with the IRS and State Departments of Revenue about any potential changes to the 2019 tax filing season as a result of the new coronavirus (COVID-19). Continue to check back here for the most up-to-date tax information and changes in response to COVID-19.

Federal Tax Updates (Updated 3/20/20)

The 2019 Tax Filing Deadline and payment deadline is July 15, 2020

On March 20, the [Secretary of Treasury announced via Twitter](#) that, at the direction of the President, they will extend the 2019 tax filing deadline to July 15, 2020. The IRS expects to continue to process refunds as normal. The IRS typically issues nine out of 10 tax refunds within 21 days or less from acceptance with e-file and direct deposit – the fastest way to get a refund.

Note, state tax filing deadlines may vary. Please see the updated list of tax guidance and information by state below.

The Families First Coronavirus Response Act (H.R. 6201)

On Wednesday, March 18, President Trump signed into law legislation to provide additional relief for individuals and businesses affected by COVID-19. The legislation, called the *Families First Coronavirus Response Act*, or H.R. 6201, includes relief for individuals, self-employed and businesses.

Relief for Individual Taxpayers. Eligible employees impacted by COVID-19 may receive paid sick and emergency sick leave.

- **Emergency Sick Leave:** Employees who were required to be quarantined, took care of a family member who was required to be quarantined, or had to care for your child due to school or daycare closures may be able to take 12 weeks job-protected leave under FMLA.
- **Paid Sick Leave:** Employees who were quarantined or seeking care for COVID-19 may receive two weeks paid sick leave at full pay and two-thirds pay to care for a family member or child.

Relief for Self-Employed and Small Businesses. The *Families First Coronavirus Response Act* provides relief in the form of refundable tax credits for sick leave and family leave for both eligible self-employed and small business owners.

- **Self-Employed Tax Credit for Sick Leave:** Self-employed individuals may be eligible for a refundable tax credit equivalent to a qualified sick leave amount. Qualified sick leave is based on average daily self-employment income.
- **Self-Employed Tax Credit for Family Leave:** Eligible self-employed individuals may be eligible for a refundable tax credit equal to 100 percent of a qualified family leave equivalent amount.

- Small Business Tax Credit for Paid Sick Leave: Small business owners who paid sick leave wages to employees may be eligible for a refundable tax credit equal to 100 percent of qualified sick leave paid.
- Small Business Tax Credit for Paid Family Leave: Small business owners who paid qualified family leave wages to employees may be eligible for a refundable tax credit equal to 100 percent of qualified family leave wages paid.

The IRS is expected to issue additional guidance on the COVID-19 tax relief.

State Tax Updates (Updated 3/19/20)

California

The FTB is postponing until July 15 the filing and payment deadlines for all individuals and business entities for:

- 2019 tax returns
- 2019 tax return payments
- 2020 1st and 2nd quarter estimate payments
- 2020 LLC taxes and fees
- 2020 Non-wage withholding payments

For more details regarding FTB COVID-19 tax relief, please go to ftb.ca.gov and search COVID-19.

Connecticut

Connecticut announced an [extension for certain business taxes](#) by at least 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June. These are the impacted returns and the associated filing dates and payment deadlines:

- 2019 Form CT-1065/CT-1120 SI Connecticut Pass-Through Entity Tax Return: Filing date extended to April 15, 2020; payment deadline extended to June 15, 2020
- 2019 Form CT-990T Connecticut Unrelated Business Income Tax Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020
- 2019 Form CT-1120 and CT-1120CU Connecticut Corporation Business Return: Filing date extended to June 15, 2020; payment deadline extended to June 15, 2020

Those who need to contact the Department of Revenue Service regarding their specific situation may email them at DRS@po.state.ct.us or call (844) 877-9425.

Maryland

Maryland [extended business-related tax filing deadlines](#) until **June 1** due to COVID-19 to provide relief to small businesses who may be impacted.

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, admissions and amusement tax,

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 follow the IRS decision, should it extend its April 15 filing deadline for corporate and individual income tax returns.

North Carolina

North Carolina announced that they are [waiving penalties](#) taking into consideration COVID-19. The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020.

Affected taxpayers who cannot meet their filing or payment requirement as a result of COVID-19 should complete Form NC-5500, *Request to Waive Penalties*. Affected taxpayers should write "COVID-19" on the top of the NC-5500. The form list is available on www.ncdor.gov.

Taxpayers who 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 NC-5500 or letter should be mailed to the North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602.

South Carolina

The State is offering an extension for [state tax returns and payments](#). Payments due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1.

This includes South Carolina Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, Withholding Tax, and other taxes administered by the SCDOR. They are automatically applying this tax relief for all applicable returns and payments; you do not need to take any additional action.

Washington

The Department of Revenue announced it will work with businesses that cannot file or pay their taxes on time due to the COVID-19 outbreak.

Affected businesses that owe Washington taxes may qualify for the following assistance:

- [Filing extension for excise tax returns](#)
- Late payment [penalty waiver request](#)

Businesses can request an extension or penalty waiver by sending a secure email in their **My DOR** account or by calling Revenue's customer service staff at (844) 877-9425, Monday through Friday 8 a.m. to 5 p.m.

For more information, please visit the [COVID-19 resource center](#).