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COVID-19 Report

State	Updates
AK	Currently no scheduled changes or grace periods.
AL	For small businesses unable to pay their state sales taxes due to the impact of the coronavirus (COVID-19), penalties will be waived for taxes reported for returns filed for the February, March, and April 2020 reporting periods. For more information about this small business relief program visit the here .
AR	Currently no scheduled changes or grace periods.
AZ	Currently no scheduled changes or grace periods.
CA	Pursuant Governor Newsom's Executive Order in response to COVID-19 the CDTFA has the authority to assist individuals and businesses impacted including by granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund. For more information click here .
CO	Colorado Department of Revenue offices are still operating but are closed to the public until April 18th.
CT	<p>The Connecticut Department of Revenue Services (DRS) is suspending walk-in services to the public at its four branch offices, effective at the end of business Tuesday, March 17, 2020. Effective immediately, and until further notice, no walk-in services will be available to members of the public at DRS branch office locations in Hartford, Bridgeport, Waterbury, and Norwich.</p> <p>All business with the DRS can be conducted electronically, by telephone, or by written correspondence. The professionals at DRS are prepared to continue to offer the highest level of customer service.</p> <p>The Connecticut Department of Revenue Services (DRS) is using their statutory authority to grant an automatic extension of Connecticut filing deadlines for certain annual tax returns in order to support businesses during the COVID-19 outbreak effectively immediately. The impacted returns and the associated filing dates and payment deadlines are set forth below:</p> <ul style="list-style-type: none"> • 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
DC	Currently no scheduled changes or grace periods.
DE	Delaware Department of Labor offices are open but public access has been suspended.
FL	All Department of Revenue offices are temporarily closed to the public. Taxpayers adversely affected by COVID-19 are encouraged to send questions to COVID19TAXHELP@floridarevenue.com .
GA	The Georgia Department of Labor (GDOL) is temporarily suspending in-person requirements for services provided by the agency but is providing online access to

	unemployment services, partial claim access for employers, and other reemployment services. For more information click here .
HI	The Department of Taxation offices are closed to the public. Please use secure web messaging on Hawaii Tax Online or call us at (808) 587-4242 if you have questions or need assistance.
IA	The Department of Revenue is extending the income tax withholding due date for certain taxpayers in an effort to provide flexibility to disrupted businesses. For more information click here .
ID	Currently no scheduled changes or grace periods.
IL	Illinois Department of Revenue taxpayer phone system agents are currently unavailable. For contact information via email click here .
IN	<p>Effective March 18, 2020, all Indiana Department of Revenue customer walk-in centers will temporarily close for in-person assistance. Customers are encouraged to call or email DOR directly in addition to using available online services. Click here for more information.</p> <p>Filing and Payment Extensions for Individuals and Corporations. Individual tax returns and payments, along with estimated payments along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020.</p> <p>Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August, 17, 2020.</p>
KS	Currently no scheduled changes or grace periods.
KY	<p>Effective immediately, the Kentucky Department of Revenue (DOR) will not receive walk-in customers for tax filing assistance, collections cases, or other tax-related issues due to concerns surrounding the 2019 novel coronavirus (COVID-19). Previously scheduled appointments will be cancelled and rescheduled if possible.</p> <p>Updates on Kentucky Labor Cabinet in-person closure information can be found here.</p>
LA	Currently no scheduled changes or grace periods.
MA	All DOR tax and child support walk-in centers are closed until further notice. For more information click here .
MD	All Maryland Comptroller branches will be closing effective March 19th, 2020. Taxpayer assistance will still be available via phone and email. For more information click here .
ME	Maine Revenue Services is temporarily limiting public access. For more information click here .
MI	Due to COVID-19, Unemployment Insurance Agency Closes Lobbies Except for Appointments. For more information click here .
MN	<p>Sales Tax Payment Extension for Businesses Identified in Executive Order 20-04. Identified businesses with a monthly Sales and Use Tax payment due March 20, 2020, will have until April 20 to make that payment. For more information click here.</p> <p>The Unemployment Insurance Employer customer service phone line is currently unavailable due to a shift of resources to answer calls from workers whose employment has been affected by COVID-19. For more information click here.</p>

MO	Currently no scheduled changes or grace periods.
MS	Currently no scheduled changes or grace periods.
MT	Currently no scheduled changes or grace periods.
NC	North Carolina Department of Revenue (NCDOR) Service Centers are closed to the public through at least April 1, 2020. NCDOR has elected to waive some penalties or payment requirements for filing tax returns and paying taxes due. More information regarding the waiver can be found here .
ND	Currently no scheduled changes or grace periods.
NE	Currently no scheduled changes or grace periods.
NH	Currently no scheduled changes or grace periods.
NJ	New Jersey Department of Treasury has implemented limited closure of a number of its offices for walk-in clients.
NM	New Mexico Department of Taxation & Revenue is operating by appointment only. More information regarding contact information to schedule appointments can be found here .
NV	Nevada Department of Taxation has closed all offices and has directed taxpayers to pay their taxes online or through drop boxes.
NY	Currently no scheduled changes or grace periods.
OH	Ohio Department of Taxation has closed all walk-in appointments and is only available via phone or email. Contact information can be found here .
OK	Currently no scheduled changes or grace periods.
OR	Oregon Department of Revenue will not assess underpayment penalties on taxpayers making a good faith effort to estimate their first quarter payments for corporate activity tax. For more information on actions undertaken by Oregon Department of Revenue, click here .
PA	Pennsylvania Department of Revenue offices and call centers are closed. For taxpayers who wish to appeal a tax assessment, petitions may 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.
RI	Rhode Island Department of Taxation remains open, but they encourage use of the website, email, and phone system whenever possible.
SC	South Carolina Department of Revenue will remain open to assist taxpayers. Tax returns that were due between April 1 and June 1 are now due June 1, 2020. No penalty or interest will be charged if the payment is received by June 1.
SD	South Dakota Department of Revenue is closed until, at minimum, March 23, 2020.
TN	With health and safety in mind in response to COVID-19, the Tennessee Department of Revenue is not currently receiving walk-in customers at the Jackson, Cookeville, and Shelbyville offices. Walk-in service remains available at the Memphis, Nashville, Knoxville, Chattanooga and Johnson City locations.
TX	Currently no scheduled changes or grace periods.
UT	Currently no scheduled changes or grace periods.
VA	Currently no scheduled changes or grace periods.
VT	The Vermont Department of Taxes has not changed due dates, but plans to provide an update by March 20, 2020.
WA	Washington Department of Revenue is currently closed to the public. Call center agents are available to assist via phone or chat.

	Upon request, the Department of Revenue will provide extensions for filing and paying tax returns up to 60 days for monthly filers and 30 days for quarterly and annual filers. Additional information related to the Department's efforts for business relief can be found here .
WI	Currently no scheduled changes or grace periods.
WV	Currently no scheduled changes or grace periods.
WY	Currently no scheduled changes or grace periods.
Federal	The Internal Revenue Service (IRS) is allowing individuals and non-corporate tax filers to defer up to \$1 million of federal income tax payments due April 15, 2020 to July 15, 2020. Corporate taxpayers have until July 15, 2020 to pay up to \$10 million of federal income taxes previously due April 15, 2020. The notice can be found here .