

Sales and Use Tax Extension Information

As of 8/24/2020

| U.S. State | Extension Allowed | Extension Summary | Extension Detail |
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| Alabama | Limited | Limited application depending on 2019 sales volume | The Department of Revenue is also moving back the February, March, and April sales tax payment, but not filing, deadlines for small businesses affected by the pandemic (those with less than \$62,500 in monthly sales in 2019). Late payment penalties will be waived for these taxpayers through June 1, 2020. |
| Arizona | No | | The Arizona Department of Revenue officials are working with each business on a case-by-case basis to determine the best path forward for meeting current tax liabilities. ADOR is assisting businesses in applying for the department's late payment-late filing penalty abatement program. To request penalty abatement, an authorized official from a TPT business needs to fill out Arizona Form 290 and follow the instructions. |
| Arkansas | No | | |
| California | Limited | <p>All small businesses will have an additional three months to file returns and pay taxes administered by the department.</p> <p>Effective April 2, 2020, small business taxpayers, those with less than \$5 million in taxable annual CA sales, can take advantage of a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability.</p> | <p>Effective March 30, 2020 all taxpayers who file a return less than \$1 Million dollars will have an additional 3 months to file their Sales & Use Tax returns, between now and July 31, 2020. If you qualify for this extension it is automatic and you do not need to apply. Penalties and interest will not accrue on return amounts or prepayments due, provided payments are made and returns are filed within three months of the original due date.</p> <p>Effective April 2, 2020, small business taxpayers, those with less than \$5 million in taxable annual sales, can take advantage of a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability. The maximum amount that any taxpayer can defer, interest-free under this relief effort, is \$50,000. If a taxpayer owes more than \$50,000 and needs a payment plan for the amount over \$50,000 we will have to have the taxpayer enter into one payment plan and adjust the appropriate amount of interest off toward the end of the 12 month period.</p> <p>Payment plan requests can be made through California's online services system in the coming months.</p> |
| Colorado | Yes | Currently only applies to returns due April 20th | State & Local Sales Tax Returns due April 20, 2020 may be filed on or before May 20, 2020 without incurring penalty or interest charges. Retailers will not be permitted to retain the vendor fee for returns filed after April 20, 2020. Emergency rules are being drafted. |



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| Connecticut | Limited | Taxpayers that have \$150,000 or less in annual sales tax liability qualify for an automatic extension of time to file and pay. | 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. 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. |
| Florida | Yes | Applies to "adversely affected businesses" as described in the Extension Detail information | For businesses adversely affected, the filing and payment due date for sales taxes collected in March is extended to April 30, 2020. Electronic payments must be initiated by 5:00 p.m. ET on April 29, 2020. The order defines "adversely affected" as any of the following four conditions: 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 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. If you receive a subsequent delinquency notice or tax bill, please contact the Department at (850) 488-6800 or email COVID19TAXHELP@floridarevenue.com . |
| Georgia | No | | |
| Hawaii | No | | |
| Idaho | No | | |
| Illinois | Limited | Only qualifying restaurants and bars that incurred a total Sales Tax liability of less than \$75,000 in 2019 | <p>Department of Revenue is waiving penalties and interest for late sales tax remittance by qualifying restaurants and bars to help them maintain liquidity at a time when the state has required they shutter their doors to dine-in customers. Filing deadlines remain in place.</p> <p>Qualified taxpayers are required to file Form ST-1 for each reporting period by their original due dates, even if they are unable to make a payment. To qualify for relief, taxpayers must pay their liabilities due in March, April, and May 2020 on four dates starting on May 20, 2020.</p> <p>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,</p> |

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| | | | 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. |
| Indiana | No | | |
| Iowa | No | | <p>The second round of the Iowa Small Business Relief Tax Deferral program is available for tax periods beginning May 1, 2020 through June 30, 2020, but note the program has different terms:</p> <ul style="list-style-type: none"> • Only payments are deferred. • Sales tax and withholding tax returns must be timely filed on or before the due date. If tax returns are not timely filed, you will be disqualified from the program and late payment and filing penalties will apply. • Each payment included in the new program is deferred for 30 days. Penalties will apply and interest will begin to accrue if payment is not made by the end of the 30-day deferral period. • Payments deferred between and including March 20, 2020 and April 30, 2020 are still deferred for 60 days as indicated in the notice you received previously. <p>Businesses that have already submitted an application and been accepted for the program will not need to re-apply. Information about the program can be found at tax.iowa.gov/COVID-19. The page contains the application, details about eligibility, important dates, and answers to frequently asked questions. New applicants will be notified by mail.</p> |
| Kansas | No | | |
| Kentucky | No | | |
| Louisiana | Limited | Currently applies to Feb, March & April filing periods | The Louisiana DOR will waive penalties on returns due April 20 th and returns due May 20 th under certain conditions. To qualify, the taxpayer must file the March and April 2020 sales tax returns and remit the sales tax and any deficiency interest by June 30, 2020. If a taxpayer is unable to remit the sales tax and any deficiency by this date, penalty relief will be granted if the taxpayer submits and enters into an Installment Request for Business Taxes by June 30, 2020. Taxpayers may submit an Installment Request for Business Taxes |

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| | | | <p>by completing and mailing in Form R-19027 or by applying online through the Louisiana Taxpayer Access Point online system.</p> <p>The February 2020 sales tax returns and payments was due on March 20, 2020. The filing and payment deadline for the February 2020 sales tax period was extended to May 20, 2020. This is an automatic extension and no extension request is necessary. The Department will waive delinquency penalties and compromise interest associated with delinquent sales tax remittances as long as the return and payment are received by the extended due date of May 20, 2020.</p> |
| Maine | No | | |
| Maryland | Yes | March - May deadlines extended to July 15th | 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. |
| Massachusetts | Yes | March - August deadlines extended to September 20th. Applies only to businesses remitting less than \$150,000 in sales and use tax for the 12-month period ending Feb. 29, 2020. | The Massachusetts Department of Revenue announced sales tax filing and remittance deadline extensions for businesses that paid less than \$150,000 in sales and use taxes for the 12-month period ending February 29. This tax relief includes postponing the collection of regular sales tax, meals tax, and room occupancy taxes that would be due in March, April, May, June, July and August so that they will instead be due on September 20. Additionally, all penalties and interest that would otherwise apply will be waived. Marketplace facilitators are not eligible for the extension. |
| Michigan | Limited | Applies to March, April & May Filings, including Quarterly filers | Michigan is providing an installment payment plan option. Balances due June 20, 2020 can be paid in monthly installments over the next 6 months. Penalties and interest will be waived on those deferred payments. Returns for Feb, March, April and May tax periods should be submitted by June 20, 2020 to establish their installment balance. Taxpayers can then make six monthly payments on that balance from June to November. Quarterly filers can make three payments on that balance in June, September and November. Business taxpayers who were scheduled to make Sales & Use tax payments due in March, April and May – including quarterly filers – can postpone filing requirements until June 20, 2020. The state Treasury Department will waive penalties and interest on those deferred payments. This waiver is applicable to any payment or return for which penalty and interest has previously been waived through May 20, 2020. This waiver therefore includes any monthly |

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| | | | or quarterly payments or returns originally due on either March 20, April 20, and May 20, 2020. The waiver is not available for accelerated sales and use tax filers. |
| Minnesota | Limited | Applies to February and March filings only and return must still be submitted even if deferring payment | The Minnesota Department of Revenue is extending the grace period on Sales and Use Tax payments to May 20, 2020, for businesses identified in Executive Order 20-04 . Penalties or Interest will not be assessed on affected business that: *Have monthly payments due March 20, and pay by May 20; * Have monthly or quarterly payments due April 20, and pay by May 20. These businesses should still file their Sales and Use Tax returns by the due dates. There is no grace period for monthly payments due on May 20, 2020. Businesses can request additional relief from penalty and interest after May 20 for reasonable cause, including emergency declarations by the president and governor due to COVID-19. See Abatement Information for Businesses . |
| Mississippi | No | No extension. May waive penalties & interest | Sales and use tax return filing deadlines remain unchanged, but interest and penalty imposition on any unpaid balances will be extended during any period covered by the presidentially declared national emergency. |
| Missouri | No | | |
| Nebraska | Limited | Only applies to sales of alcoholic liquor | The penalty and interest provisions for late payments contained in Neb. Rev. Stat. §53-164.01(3) & (4) shall be waived for the duration of the COVID-19 emergency. |
| Nevada | No | | |
| New Jersey | No | | |
| New Mexico | No | | Taxes due March 25–July 25 are eligible for penalty and interest relief. Tax returns must be filed by the original due date to avoid late filing penalties, but the deadline to pay gross receipts tax and compensating tax in full is extended to April 25, 2021. |
| New York | Limited | No extension. May waive penalties & interest for quarterly or annual filers | Quarterly and Annual sales tax filers unable to file or pay by March 20 due to COVID-19 may request a waiver from penalty and interest. This relief is not available for Monthly filers. Returns must be filed and the amount due must be paid within 60 days of the due date for this relief to apply. Taxpayers may request relief by visiting www.tax.ny.gov . The guidelines to be qualified for the relief are: *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 |

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| | | | 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; *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. |
| North Carolina | Yes | Penalties will be waived for late submissions if filed on or before July 15, 2020. | The Department of Revenue will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. The NCDOR cannot waive interest from the due date under current state law-- currently 5% per year, the minimum rate allowed by statute. Additionally, sales and use taxes are trust taxes and the money collected must be remitted to the state and cannot be used for other purposes. |
| North Dakota | No | | |
| Ohio | No | | |
| Oklahoma | No | | |
| Pennsylvania | Limited | Only applies to accelerated payments normally due with Feb. and March filings | 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. Waiver of Penalties on Accelerated Sales Tax Prepayments (3/19/20). Taxpayers under an existing payment plan are granted the opportunity for payments to be suspended without canceling the agreement by emailing a request to RA-RV-CEC-DPP@pa.gov . Interest will continue to accrue. During this limited period, the department will generally abate penalties provided that taxpayers have remitted all outstanding trust fund taxes that they have collected. |
| Rhode Island | Limited | No filing or payment extension but taxpayers have the right to request penalty abatement. | Filing and payment due dates are not extended, but businesses and other taxpayers that under Regulation 280-RICR-20-00-4 ("Taxpayer Rights and Responsibilities"), they have the express right to request that penalties be abated where there was no negligence or intentional disregard of the law. |
| South Carolina | Yes | Currently only appears to apply to March returns due April 20th and April returns due May 20th. Penalty and | The South Carolina Department of Revenue (SCDOR) is offering more time to file returns and pay taxes due April 1, 2020 – June 1, 2020 to assist taxpayers during the COVID-19 outbreak. Tax returns and 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 |

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| | | Interest not charged if payment made by June 1st. May returns due June 20th are still due on time | Carolina Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, Withholding Tax, and other taxes administered by the SCDOR. The SCDOR is automatically applying this tax relief for all applicable returns and payments; you don't need to take any additional action. |
| South Dakota | No | | |
| Tennessee | No | Penalty waivers and Payment plans may be considered | Taxpayers may request a penalty waiver or a payment plan that provides for monthly payments over time. The requests will be considered on a case by case basis. You can login to your TNTAP account or email penalty.waivers@tn.gov . The Installment Payment Agreement Application can also be found online. |
| Texas | Limited | Payment Plans, Payment Plans extensions and Penalty & Interest waivers may be considered. | For sales tax reports due March 20 and April 20, Taxpayers could enter into short-term payment agreements with, in most instances, waiver of penalties and interest. For sales tax reports due May 20 and June 20, Taxpayers may be able to enter into short-term payment agreements with possible waiver of penalties. Interest will not be waived. To help taxpayers avoid default on existing payment plan agreements, the Comptroller's office will consider, on a case-by-case basis, postponement on deadlines to remit payments to the Comptroller's office. Business that are having problems may request payments plans, as well as penalty and interest waivers. Taxpayers may contact the Enforcement Hotline at 800-252-8880 to learn about options for remaining in compliance and avoiding interest and late fees on taxes due. https://comptroller.texas.gov/taxes/franchise/ |
| Utah | No | | |
| Vermont | Limited | Penalties and Interest will be waived for late submissions. | The Vermont Department of Taxation has provided temporary relief to businesses by waiving penalties and interest for late filing and payment of the Meals and Rooms Tax and the Sales and Use Tax for the March 25 and April 25 filing deadlines. Businesses who can meet the deadlines for filing and payment should continue to do so. |
| Virginia | Limited | Currently only applies to Feb. filing | 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. Tax Bulletin 20-3 (3/19/2020). Dealers that were granted an extension of the due date for the February 2020 sales tax return and payment due in March |

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| | | | 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. |
| Washington D.C. | Limited | Does not apply to non-hotels. March and April filing and payment deadlines still stand | OTR will automatically waive interest and late payment penalties of sales and use taxes for all businesses (except hotels and motels) for periods ending on February 29, 2020 and March 31, 2020 provided that payment of all taxes due for these periods are paid in full by July 20, 2020 . All businesses must continue to timely file their monthly and quarterly sales and use tax returns through OTR's online portal, MyTax.DC.gov , to receive this benefit. |
| Washington | Yes | Returns still need to be filed and payment extension must be requested. Only applies to returns not already paid. Extensions are 60 days for Feb. and March monthlies and 30 days for Q1 return | The Washington Department of Revenue requests, as a courtesy, that businesses file returns even when unable to pay. Monthly Filers: Request an extension for paying tax returns prior to the due date (or within 4 days after due date) by sending a secure email in your My DOR account or by calling DOR's customer service at 360-705-6705. If you miss the deadline for requesting an extension, request a penalty waiver when filing your return and an explanation of how COVID-19 Pandemic caused the delay. Quarterly filers: The Quarter 1, 2020 return is now due June 30, 2020. Annual filers: The annual 2019 return is now due June 15, 2020. Note: Extensions only push out the due date; they don't waive the tax owed. The Department will waive interest until the termination of the COVID-19 State of Emergency or May 4, 2020, whichever occurs first. After this date, interest will begin accruing on outstanding balances. Please note, tax returns filed and paid by the extended due date are considered timely, and will not incur interest. Upon request, DOR 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. |
| West Virginia | No | | |
| Wisconsin | Yes | Currently, only applies to February returns due March 31, 2020 until April 30, 2020, and returns due April 30, 2020 until June 1, 2020. | The Wisconsin DOR will not assess late filing fees or penalties if sales/use tax returns are filed by April 30 or June 1. By law, payments are due March 31 and April 30; 12% interest will accrue beginning on the due date, unless the legislature changes the law to allow the DOR to waive interest. |
| Wyoming | No | | Wyoming will consider penalty and interest waivers on a case by case basis. |