



[2021 State Tax Filing Guidance for Coronavirus Pandemic](#) (updated: 1/29/21 – 10 am et)

(also see [2020 State Tax Filing Guidance for Coronavirus Pandemic](#))

U.S. states are providing tax filing and payment due date relief for individuals and businesses. The AICPA has compiled the [below](#) 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 the [2020 state tax filing guidance for Coronavirus pandemic](#), [AICPA Recommendations on State and Local Tax Filing, Payment, and Administrative Relief during the Coronavirus Pandemic](#), [AICPA PPP State Tax Treatment Chart](#), [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 [CNA risk alert on state tax telework](#) 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) and [State 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 States Covid-19 Relief		<p>Summary –</p> <p>Provide guidance on state conformity to federal treatment on Paycheck Protection Program (PPP) tax treatment of loan forgiveness and deductibility of expenses (For issued PPP state tax guidance chart, see <u>AICPA PPP State Tax Treatment Chart</u>)</p> <ul style="list-style-type: none"> - Examples: PPP loan forgiveness not included in taxable income: <ul style="list-style-type: none"> • Conform: 23 states - <u>AL</u>, <u>CA</u>, <u>CT</u>, DC (temporary), <u>HI</u>, <u>IA</u>, <u>IN</u>, <u>KY</u>, <u>LA</u>, <u>MA</u> (corporate tax), MS, <u>MT</u>, <u>NC</u>, <u>NE</u>, <u>NY</u>, <u>OH</u> (CAT), <u>OR</u> (CAT), <u>PA</u> (corporate), <u>SC</u>, <u>TN</u>, UT, <u>WA</u> (for B&O tax), <u>WI</u> (for PPP1 loans). (Note: 6 states introduced legis: <u>AL</u> (<u>HB 170</u>, <u>S 98</u>), <u>CA</u> (<u>AB-281</u>), <u>MA</u> (<u>SD 172</u>), <u>MN</u> (<u>SF263</u>), <u>NJ</u> (<u>A4186/S3234</u>), <u>NJ</u> (<u>A4186/S3234</u>), <u>WA</u> (for B&O tax - <u>HB 1002</u>, <u>HB 1095</u>)) • Not conform – 5 states - <u>MA</u> (individual), <u>MN</u>, <u>NH</u>, <u>PA</u> (individual), <u>WI</u> (for PPP2 loans) (Note: 1 state introduced legis: <u>ME</u> (<u>2021 Supplemental Budget Change Packet, Part V add back equal to expense deduction</u>)) - Examples: PPP loan expenses deductible: 	<p>[Note: - 7 states not impacted for individual income taxes - no personal income tax (AK, FL, NV, SD, TX, WA, WY), and 2 states no tax on wages (NH and TN – interest and dividends) (41 states have personal income tax) - 2 states (SD, WY) no corporate income tax and no gross receipts tax, - 4 states (NV, OH, TX, WA) have gross receipts taxes instead of corporate income taxes - at least 4 states have 1 employee in state causes nexus (CA, ID, NJ, VA) - 6 states have a convenience of the employer test for remote workers generally (AR, CT, DE, NE, NY, PA)</p> <p>16 States with 15 reciprocity agreements District of Columbia (Maryland, Virginia) Illinois (Iowa, Kentucky, Michigan, Wisconsin) Iowa (Illinois) Kentucky (Illinois, Indiana, Michigan, Ohio, Virginia, West Virginia, Wisconsin) Maryland (District of Columbia, Pennsylvania, Virginia, West Virginia) Michigan (Illinois, Indiana, Kentucky, Minnesota, Ohio, Wisconsin)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<ul style="list-style-type: none"> • Conform: 6 states - AL, MA (individual tax), MS (deductible to the extent allowed for federal - H.B. 1748 (2020)), NH, NY, PA (individual), SC (Note: 4 states introduced legis: AL (HB 170, S 98), CA (AB-281), MN (SF263), NJ (A4186/S3234)) • Not conform – 6 states – CA (but CA introduced legis AB-281 would provide conformity), KY, MA (corporate – note that guidance was issued prior to the federal enactment of CAA 2021), NC, PA (corporate), WI <p>Summary of Nexus Relief Guidance</p> <ul style="list-style-type: none"> - 18 states provide that the presence of an employee working in a state due to shelter-in-place restrictions will not create nexus for tax purposes in that state. [AL, CA, DC, GA, IA, IN, MA, MD, ME, MN, MS, ND, NJ, OR, PA, RI, SC (through 2020), WI, City of Philadelphia] - 15 states are providing a temporary safe harbor or waiver for state withholdings and tax liability for remote work in different state during pandemic [AL, GA, IL, IN, MA, MD, ME, MN, MS, NE, NJ, PA, RI, SC (through 2020), and WI, and City of St. Louis] - 7 states with pandemic guidance of withholding to the state from where employee is telecommuting (i.e., employee’s home state) - CA, CO, IA, KY, MO, OR, VT - 8 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, DC, GA, IA, IN, MA, ME, RI] <p>Chart on State Covid-19 guidance on telecommuting (6/10/20)</p>	<p>Minnesota (Michigan, North Dakota) Montana (North Dakota) New Jersey (Pennsylvania) North Dakota (Minnesota, Montana) Ohio (Indiana, Kentucky, Michigan, Pennsylvania, West Virginia) Pennsylvania (Indiana, Maryland, New Jersey, Ohio, Virginia, West Virginia) Virginia (District of Columbia, Kentucky, Maryland, Pennsylvania, West Virginia) West Virginia (Kentucky, Maryland, Ohio, Pennsylvania, Virginia) Wisconsin (Illinois, Indiana, Kentucky, Michigan) Arizona (California, Indiana, Oregon, Virginia)</p> <p>Proposed tax related Coronavirus legislation (Not yet enacted) –</p> <p>NJ – A5149 – introduced 12/14/20 – not yet enacted - Allows deduction from tax of certain expenses when taxpayer’s federal paycheck protection program loan is forgiven and excludes those forgiven loans from gross income tax.</p> <p>WA - There are two pieces of legislation that have been introduced to clarify in law that the PPP loans are not subject to B&O tax. The legislation is: HB 1002 and HB 1095</p> <p>State Guidance on CARES Act Provisions</p> <p>CA - The CARES Act economic impact payments from the federal government are not subject to California income tax. The CARES Act emergency increase in unemployment compensation benefits (in the amount of \$600 per week) that individuals receive are not subject to California income tax. The CARES Act modifications for NOLs do not apply for California income and franchise tax</p>

			<p>purposes. The federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the federal CARES Act also applies for California income tax purposes. A.B. 2166, re-referred to the Committee on Revenue & Taxation on May 5, would amend Cal Rev. and Tax Code Sec. 24416 to conform to the net operating loss five-year carryback for losses arising in a taxable year beginning after December 31, 2017 and before January 1, 2021 recently enacted by the CARES Act. Additionally, the bill allows a taxpayer to file a return for the first six months of a taxable year if that return includes a claim for a net operating loss carryback allowed under IRC Sec. 172(b)(1)(D)(i). FAQs - COVID-19 Economic impact payments - CARES Act Does California conform to IRS Notice 2020-46 regarding the exclusion from income of sick, vacation, or personal leave that employees elect to forgo in exchange for cash payments made by employers to charitable organizations that provide relief to victims of the COVID-19 pandemic?</p> <p>Yes, the value of leave donated in exchange for amounts paid before January 1, 2021, to organizations that aid victims of COVID-19 is excludable from an employee's income for California income tax purposes. Electing employees may not claim a charitable deduction for the value of the donated leave.</p> <p>Are the payments that individuals receive from the federal government (i.e., \$1,200 [\$2,400 for individuals filing a joint return] and \$500 per qualifying child) under the recently enacted federal CARES Act subject to California income tax?</p> <p>No, these payments are not subject to California income tax.</p> <p>Is the emergency increase in unemployment compensation benefits (in the amount of \$600 per week) that individuals receive under the recently enacted federal CARES Act subject to California income tax?</p>
--	--	--	---

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>No, these payments are not subject to California income tax.</p> <p>Are the modifications for net operating losses (NOLs) in the recently enacted federal CARES Act applicable for California income and franchise tax purposes?</p> <p>No, these modifications for NOLs do not apply for California income and franchise tax purposes.</p> <p>Does California conform to the federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the recently enacted federal CARES Act?</p> <p>Yes, the federal early withdrawal penalty waivers for distributions from qualified retirement accounts under the federal CARES Act also applies for California income tax purposes.</p> <p>What is the fastest way to get my federal stimulus payment if I don't normally file a tax return?</p> <p>The IRS website has a tool to help taxpayers get their Economic Impact Payment quickly. The non-filer tool provides a free and easy option designed for people who don't have a return filing obligation, including those with too little income to file.</p> <p>Visit the IRS' Non-Filers: Enter Payment Info Here webpage and select the Non-Filers: Enter Payment Info Here button to access the tool.</p> <p>Where can I go for more information on the federal stimulus payment?</p> <p>The IRS will post additional updates on their Coronavirus Tax Relief and Economic Impact Payments page.</p> <p>CA - CA conforms to the federal exclusion from income for forgiven PPP loans, but does not appear to allow expenses. AB 1577 enacted early September 2020.</p> <p>CA - 461(l) it is not clear if CA conforms to the technical corrections made by CARES. We</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>conform with some modifications such as it being permanent. But not clear how the tech corrections effective back as if in TCJA applies in CA.</p> <p>Appropriations Act and PPP deductions - AB 1577 includes: “Any credit or deduction otherwise allowed under this part for any amount paid or incurred by the taxpayer upon which this exclusion is based shall be reduced by the amount of the exclusion allowed under this section.” AB 1577 was enacted in Sept so after release of IRS Notice 2020-32.</p> <p>CO – “In June and July 2020, Colorado enacted legislation, promulgated a regulation and issued administrative guidance, all as part of an effort to address the state’s conformity to the Internal Revenue Code (IRC) and the federal CARES Act. Specifically, on June 2, 2020, the Colorado Department of Revenue issued an emergency regulation in response to several provisions of the CARES Act, clarifying that the state’s rolling conformity to the IRC applies only on a prospective basis. The Department permanently adopted this regulation at the end of July. On June 26, 2020, Colorado enacted legislation, H.B. 20-1024, which amended the net operating loss (NOL) deduction statute to decouple from the unlimited carryforward enacted by the Tax Cuts and Jobs Act of 2017 (TCJA). Colorado subsequently enacted H.B. 20-1420, on July 11, 2020, which formally decoupled the state from several CARES Act provisions. The Department also released additional administrative guidance for taxpayers to assist in filing their returns under these new rules.” Grant Thornton alert (9/17/20)</p> <p>CT – CARES guidance – Economic impact payment - There is no Connecticut statutory modification to include the federal economic impact payments in Connecticut adjusted gross income. Therefore, as the federal economic</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>impact payments are not included in federal adjusted gross income and there is no Connecticut modification to include these payments in Connecticut adjusted gross income, said payments are not subject to Connecticut income tax. Coronavirus-related distributions - There are no Connecticut statutory modifications specific to coronavirus-related distributions for purposes of calculating Connecticut adjusted gross income. Therefore, to the extent that these distributions are included or excluded from federal adjusted gross income in a particular year will dictate the Connecticut tax treatment of such distributions in such year. The payer is required to withhold 6.99% from the distribution unless the recipient submits a Form CT-W4P to the payer requesting that no or a lesser amount of Connecticut income tax be withheld. PPP loan forgiveness - There is no Connecticut statutory modification to include these amounts in the calculation of Connecticut adjusted gross income. Therefore, because loans forgiven under the Paycheck Protection Program are excluded from federal adjusted gross income and there is no Connecticut modification to include these amounts in Connecticut adjusted gross income, such loan forgiveness is not subject to Connecticut income tax. The conclusion is the same for purposes of the Connecticut corporation business tax. NOLs - For corporation business tax purposes, Connecticut has its own specific rules for NOLs that are not impacted by the federal carryforward and carryback rules. For individual income tax purposes, the carryback of federal NOLs that affect an individual's Connecticut income tax liability are applied consistent with the Connecticut Tax Court's decision in Adams v. Sullivan, 2014 WL 4413427 (July 24, 2014) and are subject to the provisions of Conn. Gen. Stat. § 12-727(b). Note: The NOL provisions that were modified by the CARES Act do not affect an individual</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>with a Connecticut source loss, but with no corresponding federal loss. Such individuals must comply with Conn. Agencies Regs. § 12-711(b)-6. Excess business losses - There are no Connecticut statutory modifications specific to the excess business loss limitation under I.R.C § 461(l) for purposes of calculating Connecticut adjusted gross income. Therefore, to the extent that such excess business loss limitation increases or decreases federal adjusted gross income in a particular year will dictate the Connecticut tax treatment of such limitation in such year. CT QIP guidance - QIP guidance - Connecticut conforms to the changes made to the depreciable life of QIP by the CARES Act, but does not conform to the ability to claim bonus depreciation on such assets. If a company files an amended federal return to reflect the QIP depreciation change, the company must file the corresponding amended corporation business tax return to report the depreciation change, except that it must calculate the depreciation deduction for Connecticut purposes without regard to the provisions of I.R.C. § 168(k) (i.e., bonus depreciation). Alternatively, if a company files federal Form 3115 to claim additional QIP depreciation as a I.R.C. § 481(a) adjustment, it must report such adjustment on the corresponding corporation business tax return, except that such adjustment must be calculated for Connecticut purposes without regard to the provisions of I.R.C. § 168(k).</p> <p>HI - 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</p>

			<p>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. (5/4/20)</p> <p>IA - Iowa Nonconformity: Coronavirus Aid, Relief, & Economic Security (CARES) Act of 2020 – (7/14/20) 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 the CARES Act with which Iowa does not conform: Paycheck Protection Program (PPP) under the CARES Act. A taxpayer’s PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. However, Iowa is not conformed with section 1106 of the CARES Act for tax years beginning prior to January 1, 2020. If a taxpayer receives PPP loan forgiveness for a tax year beginning prior to January 1, 2020, that discharge of indebtedness may be considered income for Iowa tax purposes, unless the income qualifies for exclusion under another applicable provision of federal or Iowa law. Modification of Limitation on Losses for Taxpayers Other than Corporations (Excess Business Losses) under the CARES Act - Iowa was not conformed with</p>
--	--	--	--

			<p>the excess business loss limitation for tax year 2018, so the temporary suspension of the excess business loss limitation in the CARES Act should have no effect on the calculation of net income on 2018 Iowa income tax returns. For tax year 2019, the excess business loss limitation will apply for Iowa tax purposes, even though the limitation does not apply for federal purposes. Modification of Limitation on Business Interest under the CARES Act - Iowa is not conformed with this change to the extent it applies retroactively to tax year 2019. Specifically, the ATI percentage used in calculating the deduction limitation is 30% for Iowa tax purposes in tax year 2019, even though many taxpayers have the option to use 50% for federal purposes. Depreciation of Qualified Improvement Property (QIP) under the CARES Act - Iowa does not conform to this treatment for tax years 2016 through 2019, and instead treats qualified improvement property placed in service during those tax years as 39-year property. Bonus depreciation under IRC section 168(k) is not allowed for Iowa tax purposes for any tax year. (7/14/20) A taxpayer's PPP loan that is forgiven and properly excluded from federal gross income under section 1106 of the federal CARES Act in a tax year beginning on or after January 1, 2020, will also qualify for exclusion from income for Iowa tax purposes. The COVID-19 economic impact payments authorized in section 2201 of the federal CARES Act, whether in the form of a rebate or a refundable tax credit, 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. (5/29/20)</p> <p>KY – FAQs on CARES - The following answers address specific questions asked by CPAs and other tax preparers with regard to the Coronavirus Aid, Relief, and Economic Security</p>
--	--	--	--

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>Act (also known as the CARES Act) passed by Congress on March 27, 2020.</p> <p><u>Does Kentucky recognize the net operating loss (NOL) carrybacks allowed for up to five years that was included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could carryback an NOL in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the suspension of the 80% limitation on net operating losses (NOLs) included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could utilize NOLs in excess of the 80% limitation in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the charitable contribution limitation increase included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could increase their available deduction in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p>

			<p><u>Does Kentucky recognize the increase to the net business interest expense limitation included in the CARES Act?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could increase their business interest expense deduction in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the “above the line” charitable contribution deduction, which was an amendment by the CARES Act to IRC Section 62?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could recognize the charitable contribution deduction allowed under IRC Section 62 in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p> <p><u>Does Kentucky recognize the CARES Act amendment to IRC Section 461 that amended the Business Loss Limitation?</u></p> <p>No. The Kentucky General Assembly would have to adopt this amendment to the Internal Revenue Code by amending KRS Chapter 141 to enact the particular provision at issue before Kentucky taxpayers could utilize the changes to the federal business loss limitation rules in calculating their Kentucky income taxes. Without adopting this provision, Kentucky taxpayers will have to make adjustments on their Kentucky income tax return to account for federal/state differences.</p>
--	--	--	--

			<p><u>Does Kentucky follow a “same as federal” income tax position for the treatment of a forgiven loan received by businesses under the Paycheck Protection Program that was established by the CARES Act?</u></p> <p>Yes. Loans forgiven under the CARES Act Paycheck Protection Program that are excluded from gross income for federal income tax purposes and also for Kentucky income tax purposes.</p> <p><u>Does Kentucky follow the provisions of IRS Notice 2020-32 clarifying that certain otherwise deductible business expenses incurred in the taxpayer’s business related to the Paycheck Protection Program are not deductible expenses?</u></p> <p>Yes. The Department of Revenue takes a “same as federal” position that certain otherwise deductible business expenses incurred in the taxpayer’s business related to the Paycheck Protection Program are not deductible on a Kentucky return because the expenses are now allocable to tax-exempt income.</p> <p>MA - Massachusetts tax implications of the federal CARES Act - Individual Income Tax Provisions - (1) 2020 Recovery Rebates to Individuals - Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax. (2) Expansion of Unemployment Benefits - 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 -, 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 - for Massachusetts purposes a loan from a qualified employer plan will be treated as a distribution to</p>
--	--	--	---

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>the extent it is so treated for federal purposes.</p> <p>(5) Temporary Waiver of Required Minimum Distribution Rules for Certain Retirement Plans and Accounts - because Massachusetts has no analog to the federal penalties at issue, these changes have no practical Massachusetts tax impact.</p> <p>(6) Allowance of Partial Above-the-Line Deduction for Charitable Contributions - 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.</p> <p>(7) Modification of Limitation on Charitable Contributions During 2020 - 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.</p> <p>(8) Exclusion for Certain Employer Payments of Student Loans - 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.</p> <p>(9) Modification of Limitation on Losses for Taxpayers Other than Corporations - 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.</p> <p>(10) Use of Health Savings Accounts, Flexible Spending Accounts, and Archer Medical Savings Accounts for Telehealth Services and Over-the-Counter</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>Medical Products - 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.</p> <p>C. Corporate and Business Tax Provisions - (1) Small Business Loan (PPP) Forgiveness - 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.</p> <p>(2) Modifications to the Limitations on Net Operating Losses - The suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. (3) Modifications to Limitation on Business Interest Deduction - Massachusetts adopts these changes subject to the rules outlined in TIR 19-17. (4) Technical Amendments Regarding Qualified Improvement</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>Property - 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 - Massachusetts adopts the temporary easing of the limitation for corporate excise purposes.</p> <p><u>Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act –</u></p> <p>Individual income tax provisions:</p> <ul style="list-style-type: none"> • 2020 recovery rebates to individuals Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax. • Expansion of unemployment benefits 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. • Tax-favored withdrawals from retirement funds Coronavirus-related distributions will be included in Massachusetts gross income at the same time and in the same amounts as they are included in federal gross income. The exemption from the additional 10% tax under Code § 72(t) has no practical Massachusetts tax impact. Although Massachusetts conforms to the Code as currently in effect with respect to section 72, there is no Massachusetts analog to the Code § 72(t) penalty. • Loans from qualified employer retirement plans

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>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.</p> <ul style="list-style-type: none"> • Temporary waiver of required minimum distribution rules for certain retirement plans and accounts <p>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.</p> <ul style="list-style-type: none"> • Allowance of partial above-the-line deduction for charitable contributions <p>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.^[17] The forthcoming Massachusetts charitable deduction remains in effect and is unaffected by the Act.</p> <ul style="list-style-type: none"> • Modification of limitation on charitable contributions during 2020 <p>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.</p> <ul style="list-style-type: none"> • Exclusion for certain employer payments of student loans

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>Massachusetts follows Code §§ 127 and 221 as amended and in effect on January 1, 2005.[23] 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.</p> <ul style="list-style-type: none"> • Modification of limitation on losses for taxpayers other than corporations <p>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. Therefore, the suspension of the limitation has no impact for Massachusetts tax purposes.[26]</p> <ul style="list-style-type: none"> • Changes to health savings accounts, flexible spending accounts, and Archer medical savings accounts <p>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.</p> <p>Corporate and business tax provisions:</p> <ul style="list-style-type: none"> • Small business loan forgiveness <p>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</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>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.</p> <ul style="list-style-type: none"> • Modifications to the limits on net operating losses <p>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]</p> <ul style="list-style-type: none"> • Modifications to limitation on business interest deduction <p>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.</p> <ul style="list-style-type: none"> • Technical amendments regarding qualified improvement property <p>Massachusetts follows the current Code with respect to Code § 168, except for § 168(k), for purposes of both the personal income tax and</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>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).</p> <ul style="list-style-type: none"> • Modification of limitation on charitable contributions during 2020 <p>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)</p> <p>MA - Massachusetts tax implications of the federal CARES Act - Individual Income Tax Provisions - (1) 2020 Recovery Rebates to Individuals - Since the advance payment of a credit under the Act is not includable in federal gross income, it is not includable in Massachusetts gross income and thus not subject to the Massachusetts personal income tax. (2) Expansion of Unemployment Benefits - 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 -, 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 - 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 - because Massachusetts has no analog to the federal penalties at issue, these</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>changes have no practical Massachusetts tax impact. (6) Allowance of Partial Above-the-Line Deduction for Charitable Contributions - 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.</p> <p>(7) Modification of Limitation on Charitable Contributions During 2020 - 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 - 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.</p> <p>(9) Modification of Limitation on Losses for Taxpayers Other than Corporations - 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. (10) Use of Health Savings Accounts, Flexible Spending Accounts, and Archer Medical Savings Accounts for Telehealth Services and Over-the-Counter Medical Products - 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</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>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.</p> <p>C. Corporate and Business Tax Provisions - (1) Small Business Loan (PPP) Forgiveness - 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.</p> <p>(2) Modifications to the Limitations on Net Operating Losses - The suspension of Code § 172 limitations has no impact for Massachusetts tax purposes. (3) Modifications to Limitation on Business Interest Deduction - Massachusetts adopts these changes subject to the rules outlined in TIR 19-17. (4) Technical Amendments Regarding Qualified Improvement Property - 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</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>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 - Massachusetts adopts the temporary easing of the limitation for corporate excise purposes. (6/4/20)</p> <p>MD - Tax Alert 07-24 on MD on Federal CARES Act (7/20/20)</p> <p>MD - Maryland is automatically decoupled from the CARES Act provisions affecting tax year 2020, but conforms to CARES Act provisions affecting tax years 2018 and 2019. Business Interest Expense Deduction. If a taxpayer amends their federal 2018 or 2019 return to increase the business interest expense deduction, they may also amend their Maryland return based on the reduced federal adjusted gross income. No decoupling modification for business interest expense is required for amended returns for tax years 2018 or 2019. Any NOL generated in tax years 2018 or 2019 may be carried forward to tax year 2020. Maryland is decoupled from IRC § 163 as amended by the CARES Act § 2306, as it applies to a tax year beginning in 2020. A decoupling modification is required to add back to federal taxable income any amount included in the federal business interest expense deduction that exceeds 30% of federal taxable income. This decoupling modification may affect the amount of NOL that may be carried forward. NOLs incurred in tax year 2020 may not be carried back.</p> <p>Limitation of Excess Business Losses for Noncorporate Taxpayers. Maryland has conformed to this provision; no Maryland modification has been required. Maryland conforms to this provision as it applies to tax years 2018 and 2019. If a taxpayer amends their</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>2018 or 2019 federal returns to use business losses to offset the full amount of their nonbusiness income, they may also amend their Maryland return for those years. Any excess loss maybe carried forward. Maryland is decoupled from IRC § 461(l) as amended by the CARES Act § 2304 as it applies to tax year 2020. At the Maryland level, noncorporate taxpayers' business losses incurred in tax year 2020 may only offset up to \$250,000 (\$500,000 for joint filers) of nonbusiness income. A decoupling modification is required to add back to federal taxable income any deduction of business loss that exceeds \$250,000 (\$500,000 for joint filers). This decoupling modification may affect the amount of NOL that may be carried forward. NOLs incurred in tax year 2020 may not be carried back. 5 For partnerships, this amendment only applies to taxable years beginning in 2020, but 50% of any excess business interest expense allocated from a partnership for any taxable year beginning in 2019 shall be treated as business interest that is paid or accrued by the partner in the partner's first taxable year beginning in 2020 and that is not subject to the partner's § 163(j) limit in 2020. IRC § 163(j)(10)(A)(ii). . Maryland conforms to this provision as it applies to tax years 2018 and 2019. NOLs incurred in tax years 2018 and 2019 may be carried back for up to five years. If a taxpayer incurred a federal NOL in tax year 2018 or 2019, and they amend prior year federal returns to carry the NOL back, they may also amend their Maryland returns for each year a federal amended return was filed. Please note, the IRS has implemented procedures for quick refunds due to the carryback of NOLs, but Maryland has no such procedures; taxpayers must file amended returns to claim the state refund. Maryland is decoupled from IRC § 172 as amended by the CARES Act § 2303 as it applies to tax year 2020. Taxpayers may continue to carry forward losses incurred in</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>tax years beginning after December 31, 2017; they may not amend prior year returns to carry back current year federal NOLs incurred in tax year 2020. Additionally, any NOLs carried forward from prior years is limited to 80% of Maryland taxable income for 2020. The remaining unused NOL may be carried forward to tax year 2021. Because tax year 2020 NOLs may not be carried back at the Maryland level, taxpayers may deplete a 2020 federal NOL by carrying it back before the federal NOL is depleted at the Maryland level. A decoupling modification is required for each year to which a 2020 NOL is carried back at the federal level, as allowed by the CARES Act. A decoupling modification is also required to add back to tax year 2020 any NOL carryforward that exceeds 80% of taxable income for the tax year. The modification is determined using Maryland Form 500DM and instructions. Pro forma federal returns must be completed in order to determine the decoupling modification.</p> <p>Qualified Improvement Property and Bonus Depreciation - Maryland conforms to the provision that classifies QIP as 15-year property as it applies to all tax years beginning after December 31, 2017. QIP placed in service in tax years 2018 and beyond is 15-year property, and may be depreciated as such. Because Maryland has legislatively decoupled from federal bonus depreciation, non-manufacturers may not take bonus depreciation on QIP at the Maryland level, even though the property qualifies for federal bonus depreciation.</p> <p>MN - COVID-19 economic impact payments are not required to be paid back, and they are not included in the calculation of: Federal income, Minnesota income, and Income for Minnesota's property tax refund. (4/24/20)</p> <p>NC – Notice: North Carolina's Reference to the Internal Revenue Code Updated - Impact on</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>North Carolina Corporate and Individual Income Tax Returns - Decoupling Provisions Impacting Individuals -Mortgage Insurance Premiums - 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. Cancellation of Qualified Principal Residence Indebtedness – Cancellation 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 cancellation of debt income on Form D-400 Schedule S, Part A, Line 5. Qualified Tuition and Related Expenses – Qualified tuition and related expenses are not deductible. • 2019 Individual Income Tax Return – You must include the amount of qualified tuition and related expenses on Form D-400 Schedule S, Part A, Line 5. Net Operating Loss (“NOL”) Carryback Incurred in Tax Years 2018, 2019, and 2020 – An NOL incurred in 2018, 2019, and 2020 carried back for federal tax purposes must be added to a taxpayer’s AGI for tax years 2013 through 2019. Farming losses under the provisions of Code § 172(b)(1)(B) do not need to be added under this provision. Note. The amount added back to a taxpayer’s AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of loss that originated in tax year 2020 used to offset your 2019 federal AGI to Form D-400 Schedule S, Part A, Line 5. NOL Limit of Eighty Percent of Taxable Income for Tax Years 2018, 2019, and 2020 – An NOL carryforward deduction taken in tax years 2019 or 2020 resulting from an NOL incurred in tax years 2018 or 2019 income must be added to a taxpayer’s AGI to the extent that the federal deduction exceeds the amount allowed under the provisions of Code §</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>172 as enacted as of January 1, 2019. Note. The amount added back to a taxpayer's AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount by which the 2018 NOL carryforward deduction exceeds the amount allowed under the provisions of Code § 172(a)(2)(B) as enacted as of January 1, 2019 to Form D-400 Schedule S, Part A, Line 5.</p> <p>Business Interest Expense Limitation – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income. • 2019 Individual Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% of adjusted taxable income limitation on Form D-400 Schedule S, Part A, Line 5.</p> <p>Excess Business Loss Limitation for Tax Years 2018, 2019, and 2020 – The amount of taxpayer's excess business loss, as defined under the provisions of Code § 461(l) as enacted as of January 1, 2019, for tax years 2018 through 2020 must be added to a taxpayer's AGI. This addition does not apply if a taxpayer's NOL addback includes excess business losses. Note. The amount added back to a taxpayer's AGI may be deducted in five equal installments beginning in tax year 2021. • 2019 Individual Income Tax Return – You must add the amount of your excess business loss to Form D-400 Schedule S, Part A, Line 5.</p> <p>Payment Protection Program Loan Forgiveness and Expense Deductions – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 Individual Income Tax Return – You must add the amount of any expenses deducted on your federal return on Form D-400 Schedule S, Part A, Line 5 if (1) the payment of the expenses result in PPP loan forgiveness, and</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>(2) you excluded from gross income the amount of forgiven PPP loan. Limitation on Charitable Contributions – The IRC § 170 60% of AGI limit on charitable contributions remains in effect for tax year 2020. Employer Payments of Student Loans – Employer payments of student loans under Code § 127(c) are included in NC taxable income for tax year 2020. Above-the-Line Deduction for Qualified Charitable Contributions – The amount of the above-the-line deduction taken for qualified charitable contributions under section 2204 of the CARES Act must be added back to adjusted gross income for tax year 2020. Decoupling Provisions Impacting Corporations</p> <p>Business Interest Expense Limitation – The business interest expense deduction under Code § 163(j) remains at 30% of adjusted taxable income as calculated on a separate entity basis. • 2019 C-Corporation Income Tax Return – You must add the amount of business interest expense deducted on the federal return in excess of the 30% limitation on Form CD-405, Schedule H, Line 1.h. Payment Protection Program Loan Forgiveness and Expenses – Amount of forgiven PPP loan is not included in the calculation of NC taxable income. However, any expenses paid using the proceeds of the PPP loan that are deducted for federal tax purposes are not deductible when calculating NC taxable income. • 2019 C-Corporation Income Tax Return – You must add the amount of expenses deducted on your federal return on Form CD-405, Schedule H, Line 1.h if (1) payment of the expenses result in PPP loan forgiveness, and (2) you excluded from gross income the amount of forgiven PPP loan.</p> <p>Amended Returns - If you have already filed a 2019 North Carolina income tax return and your federal adjusted gross income (for individuals) or federal taxable income (for corporations) is impacted by the amendments to federal law</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>included in FCAA and CARES Act or by the provisions of federal law from which North Carolina has decoupled, you must file an amended North Carolina return. If the amended return reflects additional tax due, you will avoid a late-payment penalty provided the additional tax reflected on the amended return is paid when the amended return is filed. If the amended return reflects additional tax due but some or all of the additional tax is not paid when the amended return is filed, the unpaid tax is subject to applicable penalties. In addition, statutory interest accrues on tax not paid by the original due date of the tax return. Taxpayers that owe additional North Carolina income tax may request a waiver of penalties within the provisions of the Department’s Penalty Waiver Policy.</p> <p>NC - On June 30, 2020, North Carolina Governor Roy Cooper signed legislation (S.L. 2020-58 (H.B. 1080), Laws 2020) advancing the Internal Revenue Code (IRC) conformity to May 1, 2020 in order to incorporate provisions in the CARES Act. Though conformity is advanced, North Carolina will decouple from certain provisions including changes to the interest deduction limitation under IRC Sec. 163(j), the five-year net operating loss (NOL) carryback, and the suspension of the 80% limitation upon the deduction of NOLs. The enacted legislation also makes changes to the computation of affiliated debt for purposes of the franchise tax base. From Grant Thornton summary. (7/29/20)</p> <p>NY - NYDTF FAQs on CARES (1/14/21)</p> <p>“New York State tax implications of the federal CARES Act The federal Coronavirus Aid, Relief and Economic Security Act (CARES ACT) and the Consolidated Appropriations Act, 2021,</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>contained a number of tax provisions that impact the computation of taxable income, modify eligibility for certain tax credits, and provide assistance to taxpayers and businesses affected by COVID-19.</p> <p>New York State follows the federal tax treatment resulting from some of these federal provisions and they will automatically be reflected in the New York State income tax computation. However, others require state-specific adjustments on the New York State income tax return.</p> <p>Below are questions and answers regarding New York State's treatment of some of the most high-profile items. These and other provisions that require state adjustments are explicitly addressed in tax form instructions, such as Form IT-558-I, <i>New York State Adjustments due to Decoupling from the IRC</i>. See Current year forms by form number to view the 2020 forms and instructions.</p> <p>Generally, if a federal provision is not specifically addressed in the New York State form instructions, it means no separate adjustments are necessary at the state level.</p> <p><i>Frequently Asked Questions</i></p> <p>Will my federal economic impact payments (i.e. individual stimulus relief) be subject to New York State personal income tax?</p> <p>These payments are not included in federal adjusted gross income. You are not required to include the payments when determining your New York adjusted gross income.</p> <p>The federal CARES Act waived required minimum distributions (RMDs) for retirement plans for the 2020 tax year. Subsequent guidance for taxpayers who already took a 2020 RMD extended the deadline to rollover these distributions into a</p>

			<p>retirement account. Will NYS follow this federal treatment?</p> <p>New York State follows the federal treatment of RMDs. This includes the waiver of RMDs for tax year 2020 and the extended rollover period.</p> <p>The federal CARES Act allows coronavirus-related distributions from an eligible retirement plan to be included in income over a three-year period. Will New York State follow this treatment?</p> <p>New York State follows the federal treatment. The income will be included in New York adjusted gross income in the same year it is included in federal adjusted gross income.</p> <p>Are Payroll Protection Program (PPP) loans that are forgiven subject to New York State personal income taxes?</p> <p>New York State follows the federal treatment. If the forgiven loan is excluded from federal adjusted gross income it is also excluded from New York adjusted gross income.</p> <p>Are expenses associated with PPP loans deductible for New York State personal income tax purposes?</p> <p>New York State follows the federal treatment. If the expenses related to the forgiven loan are deducted in computing federal adjusted gross income, these deductions are automatically excluded from New York adjusted gross income.</p> <p>The federal CARES Act changed the rules for claiming certain net operating losses (NOLs). Will New York State follow the federal treatment of NOLs?</p> <p>New York State does not follow the CARES Act changes to NOLs. Taxpayers must recompute their federal NOL deduction using the rules in place prior to any CARES Act or subsequent federal changes. For example:</p> <ul style="list-style-type: none">• a federal NOL deduction for losses incurred in tax year 2018 or later is limited to 80% of the current year federal taxable income (computed as if
--	--	--	--

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>the changes to the IRC after March 1, 2020, did not occur);</p> <ul style="list-style-type: none"> • there is no carryback of losses incurred in tax year 2018 or later (except for certain farming losses); and • excess business losses disallowed will be treated as a net operating loss carryforward to the following tax year. <p>For New York State income tax purposes, an NOL deduction is limited to the lesser of:</p> <ul style="list-style-type: none"> • the federal NOL deduction computed using the rules in place prior to any CARES Act or subsequent federal changes, or • the federal taxable income computed: <ul style="list-style-type: none"> ○ using the rules in place prior to any CARES Act or subsequent federal changes, and ○ without the federal NOL deduction. <p>The federal CARES Act made changes to depreciation of qualified improvement property (QIP). Will New York State follow the federal treatment including the adoption of the new class life of 15 years under the MACRS and 20 years under the ADS depreciation rules?</p> <p>New York State personal income tax does not conform to the federal changes to QIP depreciation.</p> <p>For tax year 2019 and earlier, New York State personal income tax returns must be prepared using information from the federal income tax returns the IRS made available prior to March 1, 2020. Software developers have been advised not to update the federal income tax computation for New York State income tax purposes to account for CARES Act changes. To find copies of the 2019 federal forms issued prior to March 1, 2020, see 2019 federal income tax returns—supplement to N-20-7.</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>For tax year 2020, the differences in New York State and federal treatment should be reported using Form IT-558, <i>New York State Adjustments due to Decoupling from the IRC.</i>” (1/14/21)</p> <p>NY - Any amendments made to the IRC after March 1, 2020, will not apply to New York State or New York City personal income tax.² Therefore, any retroactive changes made to the IRC after March 1, 2020, should not be taken into account when filing your 2019 New York State personal income tax return. For example, the federal CARES Act³ made retroactive changes to the IRC on March 27, 2020. Although these changes may impact your 2019 federal income tax return, they should not be reflected on your 2019 New York State personal income tax return.</p> <p>OR - 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. (5/6/20)</p> <p>PA - 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. Stimulus Checks Not Considered Income For Property Tax/Rent Rebate Program - The stimulus checks, otherwise known as economic impact payments,</p>

			<p>being distributed by the federal government in response to the COVID-19 pandemic will not be considered as income for applicants of the Property Tax/Rent Rebate Program. The payment is considered a rebate that Pennsylvanians should not include on the Property Tax or Rent Rebate Claim form (PA-1000). (5/8/20)</p> <p>SC - For South Carolina income tax purposes, the economic impact payment is not taxable.</p> <p>WA - 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. (5/7/20)</p> <p>WI – WI DOR News Release on Not Adopting CCA 2021 Provisions - Guidance Document Number: 100241 (1/15/21) “Important Information About Effect of New Federal Law on 2020 Wisconsin Tax Returns The federal Consolidated Appropriations Act, 2021 (Public Law 116-260) was enacted on December 27, 2020. The following are significant provisions of the bill that have not been adopted into Wisconsin law and will affect the filing of 2020 Wisconsin income/franchise tax returns. <i>Earned Income Tax Credit</i> The Act provides that if a taxpayer's earned income for 2020 is less than the earned income for 2019, the taxpayer may elect to use their 2019 earned income to compute the 2020 federal earned income tax credit (see sec. 211 of</p>
--	--	--	---

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>Division EE of Public Law 116-260). Taxpayers must use their 2020 income to compute the Wisconsin earned income tax credit. Therefore, if a taxpayer elects to use their 2019 earned income to compute their 2020 federal earned income tax credit, they must recompute the federal earned income tax credit using their 2020 earned income amount for Wisconsin purposes.</p> <p><i>Paycheck Protection Program Expenses</i> The Act provides that expenses paid with forgivable Paycheck Protection Program (PPP) loan proceeds are deductible for federal tax purposes (see secs. 276(a) and 278(a) of Division N of Public Law 116-260). However, Wisconsin law follows federal law prior to amendments made by the Act. Therefore, expenses incurred that are paid with the forgivable PPP funds are not deductible for Wisconsin income/franchise tax purposes. Wisconsin follows the interpretation of federal law prior to modification by the Act, which is described in Revenue Ruling 2020-27: "A taxpayer that received a covered loan guaranteed under the PPP and paid or incurred certain otherwise deductible expenses listed in section 1106(b) of the CARES Act may not deduct those expenses in the taxable year in which the expenses were paid or incurred if, at the end of such taxable year, the taxpayer reasonably expects to receive forgiveness of the covered loan on the basis of the expenses it paid or accrued during the covered period, even if the taxpayer has not submitted an application for forgiveness of the covered loan by the end of such taxable year." Note: Although Revenue Ruling 2020-27 was made obsolete as a result of the Act, it still interprets federal law prior to the Act.</p> <p><i>Subsequent Paycheck Protection Program Loans</i> The Act provides that subsequent PPP loan proceeds that are forgiven are excluded from</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>gross income for federal purposes (see sec. 276(b) of Division N of Public Law 116-260). Taxpayers must include in Wisconsin gross income any subsequent PPP loan proceeds forgiven.</p> <p><i>Emergency Grants of Economic Injury Disaster Loans (EIDL) and Targeted EIDL Advances</i> The Act provides that emergency EIDL grants and targeted EIDL advances are excluded from gross income for federal purposes (see sec. 278(b) of Division N of Public Law 116-260). Taxpayers must include the grants or advances in Wisconsin gross income.</p> <p><i>Subsidy for Certain Loan Payments</i> The Act provides that subsidy for certain loan payments are excluded from gross income for federal purposes (see sec. 278(c) of Division N of Public Law 116-260). Taxpayers must include the subsidy in Wisconsin gross income.</p> <p><i>Grants for Shuttered Venue Operations</i> The Act provides that grants for shuttered venue operations are excluded from gross income for federal purposes (see sec. 278(d) of Division N of Public Law 116-260). Taxpayers must include the grants in Wisconsin gross income.</p> <p><i>Applicable Laws and Rules</i> This document provides statements or interpretations of the following laws and regulations enacted as of January 15, 2021: Chapter 71, Wis. Stats. Laws enacted and in effect after January 15, 2021, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 15, 2021, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.” (1/15/21)</p> <p>WI DOR - Guidance Document Number: 100265</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p data-bbox="1514 168 1997 224">“Wisconsin Adopts Tax Relief in the Federal CARES Act</p> <p data-bbox="1514 261 2039 440">On March 27, 2020, Public Law 116-136, Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted. Pursuant to sec. 71.01(7n), Wis. Stats., the following retirement plan provisions automatically apply for Wisconsin purposes.</p> <ul data-bbox="1562 444 2039 781" style="list-style-type: none"> <li data-bbox="1562 444 2039 565">• Section 2203 – relating to the temporary waiver of required minimum distribution rules for certain retirement plans and accounts <li data-bbox="1562 570 2039 690">• Section 3608 – relating to the extension of time to make minimum required contributions to single-employer defined benefit pension plans <li data-bbox="1562 695 2039 781">• Section 3609 – relating to eligibility of a cooperative and small employer charity pension plan <p data-bbox="1514 786 2039 964">On April 15, 2020, the Governor signed 2019 Wisconsin Act 185, which adopts the following tax provisions from Division A of the CARES Act. These provisions apply for Wisconsin tax purposes at the same time as for federal income tax purposes.</p> <ul data-bbox="1562 969 2039 1422" style="list-style-type: none"> <li data-bbox="1562 969 2039 1057">• Section 1106 – relating to the exclusion from income for the cancellation of small business loans <li data-bbox="1562 1062 2039 1149">• Section 2202 – relating to the waiver of penalties for early withdrawals from qualified retirement plans <li data-bbox="1562 1154 2039 1242">• Section 2204 – relating to an above-the-line deduction for up to \$300 of charitable cash contributions <li data-bbox="1562 1247 2039 1334">• Section 2205 – relating to increased limitations on charitable contribution deductions <li data-bbox="1562 1339 2039 1422">• Section 2206 – relating to an exclusion from income for payments an employer makes for an employee's student loans

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<ul style="list-style-type: none"> • Section 2307 – relating to the classification of qualified improvement property for depreciation purposes <p>The classification of qualified improvement property applies retroactively to taxable years beginning on or after January 1, 2018. As a result, if persons amend their federal income tax return, they must amend their Wisconsin tax returns to recompute depreciation on the qualified improvement property. However, persons cannot claim bonus depreciation for Wisconsin.</p> <ul style="list-style-type: none"> • Section 3701 – relating to eligibility of high deductible health plans for purposes of health savings accounts • Section 3702 – relating to qualified distributions from health savings accounts and Archer medical savings accounts <p><i>Applicable Laws and Rules</i></p> <p>This document provides statements or interpretations of the following laws and regulations enacted as of April 20, 2020: Chapter 71, Wis. Stats., and Public Law 116-136.</p> <p>Laws enacted and in effect after April 20, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to April 20, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.”</p> <p>WI - The economic impact payment from the federal CARES Act (P.L. 116-136) is not taxable for federal or Wisconsin income tax purposes. (4/13/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>WV - <u><i>Taxability of the stimulus rebate check from the United States Treasury</i></u>: The COVID-19 novel coronavirus recovery rebate check is not subject to West Virginia Individual Income Tax.</p> <p><u>Under Section 2201 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)</u>, the United States Congress has authorized 2020 Recovery Rebates for Individuals. These payments, in the maximum amount of \$1,200 per qualifying adult (\$2,400 for joint filers) and \$500 per qualifying child, are not considered taxable income for the purposes of West Virginia Individual Income Tax.</p>
Alabama	<p><u>AL DOR webpage</u> (5/12/20)</p> <p><u>AL DOR update</u> on remote worker nexus and withholding issues (5/12/20)</p> <p><u>Taxpayer Relief Related to COVID-19 (Executive Orders, Notices, Press Releases, etc.)</u> (5/12/20)</p> <p><u>AL DOR release on Governor signs proclamation</u> (3/23/20)</p> <p><u>AL DOR Order on composite returns</u> for pass-throughs that were due 3/16/20 are extended filing and payment relief to 7/15/20 (3/23/20)</p> <p><u>Second Order</u> pertaining to extensions (updated 3/23/20)</p> <p>Governor <u>Press Release</u> (3/23/20)</p> <p>ADOR <u>Press Release</u> (3/20/20) on waiving state sales tax late payment penalties for state small retail businesses and waiving lodging tax late payment penalties:</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Prior ADOR Press Release (3/19/20):</p>		
Alaska	<p>SOME DEPARTMENT OF REVENUE TAX DEADLINES EXTENDED TO JULY 15, 2020 (4/13/20)</p> <p>Tax Division announces changes in support of the Governor’s COVID-19 Economic Stabilization Plan; effort temporarily adjusts, suspends key compliance programs (4/13/20)</p>		
Arizona	<p>AZDOR Announcement on Efiling (1/11/21) ADOR Issues Proposed Documents for TPT Taxpayers Impacted by COVID-19: (7/20)</p> <p>ADOR News Release Deadline Reminders for Arizona 2019 Tax Year Filing Season (4/13/20)</p> <p>ADOR COVID-19 Relief Resources (4/6/20)</p> <p>Arizona General Tax Notice (GTN) 20-1 (4/1/20)</p> <hr/> <p>News Release on filing and payment deadline to 7/15 (3/20/20)</p>	<p>AZDOR Announcement on Efiling (1/11/21)</p> <p>“Electronic Filing Now Available for Corporate Taxpayers</p> <hr/> <p>Corporations, partnerships, S corporations, and fiduciaries can now electronically file their income taxes to the Arizona Department of Revenue (ADOR).</p> <p>Legislation signed into law initiated a multi-year phase-in period for businesses required to file income tax returns electronically. The e-file option was introduced in 2020 for tax year 2019 and is now mandatory for corporations and partnerships for tax year 2020 returns (A.R.S. § 43-323(F)).</p> <p>In addition to e-filing being faster and more secure, returns are verified quicker than paper submissions, which benefits taxpayers if any errors require their attention. When filed electronically, corporations receive two acknowledgments of receipt from both the IRS and ADOR via the service, so they will know their returns have been received and accepted. Last tax season, 53 percent of the 341,000 corporate tax returns were e-filed with ADOR.</p> <p>About a dozen software product options are <u>approved</u> and available to submit corporate, partnership, and S corporation income tax returns for companies. Fiduciaries have about two dozen <u>approved</u> vendors to choose from and submit their returns.</p> <p>Furthermore, businesses with an annual transaction privilege tax and use tax liability of \$500 or more during the prior calendar year are required to file and pay electronically. Businesses with a \$125 or more average quarterly liability for withholding tax during the preceding tax year are required to file and pay withholding tax electronically.</p> <p>Businesses requiring more information on the ADOR e-file program can go to https://azdor.gov/e-services/e-services-corporations.” (1/11/21)</p>	<p>ADOR COVID-19 Relief Resources (4/6/20)</p> <hr/>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Arkansas	<p>DFA News Release on extending individual income tax filing and payment to July 15 (3/27/20)</p> <p>Governor Executive Order EO 20-09 on (3/23/20)</p>		<p>Arkansas Department of Finance and Administration Income Tax Website (3/27/20) DFA’s website may be found at www.dfa.arkansas.gov.”</p>
California	<p>COVID-19 frequently asked questions for tax relief and assistance (12/31/20)</p> <p>FTB Public Service Bulletin - Extension of E-Signature Option for Paper Returns and Other Documents (12/23/20)</p> <p>AB 1577 (9/20)</p> <p>FTB FAQ on teleworking (9/11/20)</p> <p>FTB FAQ on signatures (8/5/20)</p> <p>CA FTB COVID-19 Coronavirus special tax relief and assistance updates (5/12/20)</p> <p>FTB COVID-19 FAQs</p> <p>CA BOE News Release on Extension Of Time To File Personal Property Statements To May 31, 2020 Before Penalty Applies (5/7/20)</p> <p>BOE COVID-19 Impact on Property Taxes FAQs (5/12/20)</p> <p>CFTA website (4/14/20)</p> <p>Governor’s executive order N-40-20 on small business relief (3/30/20)</p>	<p>COVID-19 frequently asked questions for tax relief and assistance (12/31/20)</p> <p>FAQ - California will not treat an out-of-state corporation whose only connection to California is the presence of an employee who is currently teleworking in California due to Executive Order N-33-20 as being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit; California will not include the compensation attributable to an employee who is currently teleworking due to Executive Order N-33-20 in the minimum payroll threshold set forth in Cal. Rev. & Tax Code § 23101(b)(4). (December 31)</p> <p>FTB Public Service Bulletin - Extension of E-Signature Option for Paper Returns and Other Documents (12/23/20)</p> <p><i>“Purpose of bulletin</i> To inform staff and the public that the temporary e-Signature option for taxpayers or their representatives to submit signed paper returns and other documents has been extended from December 31, 2020 to June 30, 2021. <i>Background</i> For paper returns and other documents that normally must be signed with an original signature, FTB will not require an original signature through June 30, 2021, except for Power of Attorneys (POAs). We will accept two signature alternative methods for paper returns:</p> <ul style="list-style-type: none"> • Method 1: An attached document that must be included with the filed return that provides a copy of the original signature. The attached document should: <ul style="list-style-type: none"> ○ Identify what the document signature is for (Example: Corp XX, 2019 Form 100) ○ State “Refer to the attachment for a copy of the original signature” on the signature line • Method 2: A paper return with a faxed signature on the signature page. 	<p>CA - CA conforms to the federal exclusion from income for forgiven PPP loans, but does not appear to allow expenses. AB 1577 enacted early September 2020.</p> <p>CA - 461(l) it is not clear if CA conforms to the technical corrections made by CARES. We conform with some modifications such as it being permanent. But not clear how the tech corrections effective back as if in TCJA applies in CA.</p> <p>Appropriations Act and PPP deductions - AB 1577 includes: “Any credit or deduction otherwise allowed under this part for any amount paid or incurred by the taxpayer upon which this exclusion is based shall be reduced by the amount of the exclusion allowed under this section.” AB 1577 was enacted in Sept so after release of IRS Notice 2020-32.</p> <p>CDTFA COVID-19 State of Emergency Webpage: (3/17/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Governor Press Release on Expanded Small Business Relief (3/30/20)</p> <p>FTB COVID-19 FAQs (3/30/20 updated)</p> <p>FTB Press Release (3/18/20)</p> <p>Executive Order (3/12/20), PRIOR Press release (3/12/20),</p> <p>Governor Press Release (3/12/20) delays state tax filing for individuals and businesses</p> <p>PRIOR FTB News release (3/13/20)</p> <p>PRIOR FTB FAQs (3/17/20):</p> <p>CA payroll taxes - EDD website (3/20)</p> <p>San Francisco news release (3/11/20)</p> <p>Los Angeles County Treasurer and Tax Collector, California: Statement and FAQs From Keith Knox, Treasurer and Tax Collector Regarding COVID-19 and the April 10 Property Tax Deadline (3/18/20)</p> <p>California Association of County Treasurers and Tax Collectors: California Association of County Treasurers and Tax Collectors (CACTTC) issues statement and</p>	<p>For all other documents, except POAs, filed with us that normally require an original signature, we will accept documents with photographed or digital copies of required signatures. You can also upload a document with a signature into MyFTB. Please note that only PDF and Excel documents are currently accepted.</p> <p><i>Additional information</i></p> <p>These temporary procedures that are available through June 30, 2021, do not apply to filing a POA. Follow the procedure on FTB's Submit a power of attorney webpage if you need to submit a POA.” (12/23/20)</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>FAQs regarding April 10 Property Tax Collection Deadline</p> <p>EDD Information Sheet on the California treatment of payments made to employees under the Section 139 disaster relief</p>		
Colorado	<p>CO DOR Announcement on April 2020 Sales Tax Deadline Extension (4/7/20)</p> <p>CO DOR Income Tax Deadlines Website (4/6/20)</p> <p>CO DOR COVID-19 Updates (4/6/20)</p> <hr/> <p>Governor Executive Order 2020-010 extending income tax payment deadlines (3/20/20)</p> <p>Vail, Colorado: A Message from the Mayor - deferring Town of Vail sales tax payments for a “period of time” (3/18/20)</p>		
Connecticut	<p>OCG -11 - OFFICE OF THE COMMISSIONER GUIDANCE Regarding Depreciation of Qualified Improvement Property for Connecticut Tax Purposes (7/6/20)</p> <p>OCG-10 - OFFICE OF THE COMMISSIONER GUIDANCE Regarding the Connecticut Tax Implications of the CARES Act (7/6/20)</p> <p>DRS extends deadlines for filing certain administrative protests and tax appeals (5/8/20)</p> <p>Announcement 2020(7), COVID-19 Extension of Deadlines for Filing</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Administrative Protests and Suspension of Deadlines for Filing Tax Appeals (5/12/20)</p> <p>CT DRS COVID-19 FAQs website (issued 3/25/20, updated 4/2/20)</p> <p>DOR Press Release Announcement on extending filing and payment of personal income tax returns until July 15, 2020 (3/24/20)</p> <p>Press Release on business returns (3/15/20)</p>		
Delaware	<p>DE DOR news release Electronic Tax Filing Requirements for Businesses (11/18/20)</p> <p>DE DOR Technical Memorandum 2020-2 on Electronic Filing (11/6/20)</p> <p>DE DOR Technical Information Memorandum 2020-1 (3/23/20)</p>		<p>Delaware DOR website on tax season and COVID-19</p>
District of Columbia	<p>OTR Tax Notice 2020-08: Covid-19 Digital Signatures (11/17/20)</p> <p>DC OTR Announcement on Important Real Property Tax Filing Deadline Extensions (4/30/20)</p> <p>DC OTR TAX NOTICE 2020 – 05 COVID-19 FRANCHISE TAX NEXUS (4/10/20) and DC OTR Release OTR Tax Notice 2020-05 COVID-19 Emergency Income and Franchise Tax Nexus (4/10/20)</p> <p>DC OTR News Release COVID-19 Emergency Income and Franchise</p>		<p>DC OTR’s Operations and COVID-19 website (3/13/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Tax Extension (4/9/20) and DC OTR NOTICE 2020 – 03 COVID-19 EMERGENCY INCOME AND FRANCHISE TAX EXTENSION (4/9/20)</p> <p>DC OTR News Release COVID-19 Real Property Tax Penalty & Interest Waiver Form and ASD-900 RPT Waiver Request Form (4/8/20)</p> <p>DC OTR TAX NOTICE 2020 - 02 COVID-19 EMERGENCY SALES AND USE TAX RELIEF (3/20/20)</p> <p>DC OTR Announcement on estimated taxes remain unchanged (3/26/20)</p> <hr/> <p>Mayor Press Release (3/23/20)</p>		
Florida	<p>FL DOR Press Release on CIT Extension (4/27/20)</p> <p>FL DOR Executive Order of Emergency - #20-52-DOR-003 (4/27/20)</p> <p>FL DOR Executive Order of Emergency - # 20-52-DOR-002, (3/26/20)</p> <p>Summary of Florida sales tax relief (3/26/20)</p> <p>(Note: The state does not impose a personal income tax.)</p> <p>Broward County, Florida: Broward County Property Appraiser’s Office COVID-19 Update (3/17/20)</p>		Florida DOR website

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Pinellas County, Florida: Tangible Personal Property (TPP) Return update: As a result of COVID-19, all TPP accounts will be granted an automatic 45-day extension to file their TPP returns, extending the due date for the returns to May 15th, 2020.</p> <p>Miami Dade County, Florida: Deadline extended for taxpayers filing a tangible personal property return, Form DR-405, due to the unfortunate circumstances regarding the Coronavirus (COVID-19)</p>		
Georgia	<p>Policy Bulletin ADMIN 2020 02 Acceptance of Electronic Signatures, Remote Notaries, and Electronic Filings (11/10/20)</p> <p>GA DOR Press Release on extension of additional tax deadlines (4/16/20)</p> <p>Coronavirus Tax Relief FAQ's (4/16/20)</p> <p>GA DOR COVID-19 webpage (3/26/20)</p> <p>GA DOR Press Release (3/25/20)</p> <p>GSCPA Press Release on Governor Announce Extended Filing and Payment to 7/15 (3/23/20)</p>		Georgia DOR website posting
Hawaii	<p>TAX INFORMATION RELEASE NO. 2020-02 (REVISED) (5/4/20)</p> <p>DOT Website – (4/23/20)</p>		HI DOT Website Click here for DOTAX updates regarding COVID-19.

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>DOT COVID-19 Website and FAQs (4/21/20)</p> <p>Tax Facts 2020-1 (4/2/20)</p> <p>Tax Fact 2019-3</p> <p>DOT ANNOUNCEMENT NO. 2020-01 (3/23/20)</p>		
Idaho	<p>ID State Tax Commission Coronavirus and Idaho Taxes: Frequently Asked Questions and Answers (4/7/20)</p> <p>ID Tax Commission Press Release (3/24/20)</p>		<p>ID Tax Commission News Release (3/27/20)</p>
Illinois	<p>IL DOR Informational Bulletin FY 2020-29 May 2020 on worker withholding (5/2020)</p> <p>Illinois DOR Informational Bulletin FY 2020-24 March 2020 (3/25/20)</p> <p>Governor's News Release on sales tax deferral for bars and restaurants (3/19/20)</p> <p>Illinois Attorney General Website (3/18/20)</p> <p>IL DOR Informational Bulletin (March 2020)</p> <p>Chicago Announcement of relief for businesses (3/20/20)</p> <p>Announcement of \$100 Million Relief Package for Chicago's Small Businesses (3/19/20)</p> <p>Cook County</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	Assessor's Office Suspends Assessment Notice Mailings and Deadlines (3/19/20)		
Indiana	<p>DOR Press Release on collections restarting (7/30/20)</p> <p>DOR blog on due dates (5/13/20)</p> <p>Indiana DOR Press Release on additional filing and payment extensions (5/11/20)</p> <p>Indiana DOR Website FAQs (4/16/20)</p> <p>DOR Press Release (4/17/20)</p> <p>Indiana DOR press release (4/6/20)</p> <p>DOR Press Release - DOR Announces "Helping Hoosiers" COVID-19 Relief Services (3/31/20)</p> <p>Press Release (3/19/20)</p> <p>Governor Executive Order 20-05 (3/19/20)</p> <p>PRIOR Bulletin announcement (3/16/20)</p>		
Iowa	<p>Iowa DOR - ARC 5294C REVENUE DEPARTMENT[701] Notice of Intended Action Proposing rule making related to electronic and paper filings and providing an opportunity for public comment (12/4/20)</p> <p>IDR Releases New State Tax Guidance: Iowa Nonconformity CARES Act of 2020 (7/14/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Iowa Nonconformity: Coronavirus Aid, Relief, and Economic Security Act of 2020 (6/2/20)</p> <p>Iowa DOR COVID-19 webpage with FAQs- Income Tax (5/29/20)</p> <p>Iowa DOR COVID-19 website with FAQs (4/9/20)</p> <p>Press Release of Governor signs additional state public health emergency declaration (3/20/20):</p> <p>Press Release on extended filing and payment (3/19/20)</p> <p>Press Release on extended withholding deposits (3/19/20)</p> <p>Order 2020-01 Granting Certain Extensions Under Iowa Code Section 421.17(30) Due to Proclamation of Disaster Emergency (3/19/20)</p>		
Kansas	<p>KDOR announcement on e-signatures</p> <p>Executive Order 20-37 (5/26/20)</p> <p>Kansas DOR Notice 20-02 on waiving interest and penalty for first quarter estimated taxes of individuals and corporations (4/2/20)</p> <p>Kansas DOR Press Release (3/24)</p> <p>DOR NOTICE 20-01 (3/23/20)</p> <p>Governor press release (3/23/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Kentucky	<p>Kentucky DOR FAQs on COVID relief (7/17/20)</p> <p>DOR News Release (3/22/20)</p> <p>KY DOR COVID Response Page (3/22/20)</p> <p>KYCPA – posting local jurisdictions extensions to tax/fee deadlines (3/26/20)</p>		<p>KY DOR COVID Response Page (3/22/20)</p> <p>Kentucky DOR website (3/16/20)</p> <p>KYCPA Coronavirus Resource Page (3/24/20)</p>
Louisiana	<p>Update on Personal Income LA (7/31/20)</p> <p>Louisiana DOR Revenue Information Bulletin 20-012 on sales tax March and April 2020 penalty relief (5/22/20)</p> <p>LDR Revenue Ruling 20-002 (3/30/20)</p> <p>LDR COVID-19 Response Webpage (3/27/20)</p> <p>Revenue Information Bulletin No. 20-009 on filing and payment extension to July 15 (3/23/20)</p> <p>Revenue Information Bulletin No. 20-008 and News Release (March 19, 2020)</p> <p>New Orleans Announcement (3/17/20)</p>		
Maine	<p>Maine FAQs on teleworking (11/3/20)</p> <p>DOR Tax Alert - Maine Revenue Services Announces Tax Relief</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Updates for COVID-19 Emergency Period (10/20)</p> <p>Press Release on teleworking (10/16/20)</p> <p>Governor Press Release (3/26/20)</p>		
Maryland	<p>Tax Alert 07-24 on MD on Federal CARES Act (7/20/20)</p> <p>Tax Alert 05-04-20 on Employer Withholding Requirements (5/5/20)</p> <p>Tax Alert 04-14-20A</p> <p>FAQs (updated 4/14/20)</p> <p>MD COT Tax Alert 04-14-20B on Employer Withholding (4/14/20)</p> <p>MD Comptroller of the Treasury Information on New Filing Deadlines (4/9/20)</p> <p>Maryland Comptroller of the Treasury Tax Alert 04-20 – temporary acceptance of digital signatures (4/9/20)</p> <p>Maryland Secretary of State – Governor Executive Order 20-03-30-04 – Authorizing Remote Notarizations (3/30/20)</p> <p>Maryland State Department of Assessments and Taxation website (4/7/20):</p> <p>COVID-19 Unemployment Insurance Information (4/6/20)</p>		<p>Maryland Secretary of State – Governor Executive Order 20-03-30-04 – Authorizing Remote Notarizations (3/30/20)</p> <p>Maryland Department of Assessments and Taxation website (3/17/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>MD UI COVID Tax Relief FAQs – (4/6/20)</p> <p>MD COT Press Release on Temporary Stop of Processing Paper Returns on April 15 (4/6/20)</p> <p>Maryland Comptroller of the Treasury COVID-19 Frequently Asked Questions (FAQs) (4/2/20)</p> <p>Maryland Tax Alert 04-01-20 on tax filing and payment relief update (4/1/20)</p> <p>Maryland Secretary of State – Governor Executive Order 20-03-30-04 – Authorizing Remote Notarizations (3/30/20)</p> <p>Prior Tax Alert on filing and payment extension (3/20/20 originally, updated 4/1/20)</p> <p>News Release on filing and payment for individuals and corps changed to 7/15 and sales tax not due 3/20/20 (3/20/20)</p> <p>News Release on payment deadline 7/15 (3/17/20)</p> <p>PRIOR Comptroller of Maryland News Release/Bulletin (3/11/20)</p>		
Massachusetts	<p>TIR 20-15: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (12/8/20)</p>		<p>Legislation – H.4598.</p> <p>Governor filed legislation (H4593) to deal with the revenue issues. (3/27/20)</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 674 289">830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (10/16/20)</p> <p data-bbox="289 326 659 565">TIR 20-12: FURTHER EXTENSION OF LATE-FILE AND LATE- PAY PENALTY RELIEF FOR CERTAIN BUSINESS TAXPAYERS AFFECTED BY THE COVID-19 STATE OF EMERGENCY (9/16/20)</p> <p data-bbox="289 602 674 688">830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (9/16/20)</p> <p data-bbox="289 725 646 781">Massachusetts DOR FAQ update (9/15/20)</p> <p data-bbox="289 818 674 969">TIR 20-10: Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (7/21/20)</p> <p data-bbox="289 1006 674 1157">830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic (EMERGENCY REGULATION) (7/21/20)</p> <p data-bbox="289 1195 674 1281">TIR 20-9: Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act (7/13/20)</p> <p data-bbox="289 1318 659 1458">Informational Guideline Release (IGR) No. 20-10 – Application for Authority from the Commissioner of Revenue to Abate Local Taxes and Charges (July 2020)</p>		<p data-bbox="1514 170 2028 227">Massachusetts is waiving penalties, automatic 6 months, and will follow federal relief if any.</p> <p data-bbox="1514 264 1965 350">“DOR is actively monitoring the latest developments regarding the COVID-19 coronavirus. Updated: March 18, 2020.</p> <p data-bbox="1514 388 1787 410"><i>Overview and Resources</i></p> <p data-bbox="1514 415 2007 592">DOR is actively monitoring the latest developments and is following guidance from the Department of Public Health and the federal Centers for Disease Control and Prevention with respect to the coronavirus outbreak.</p> <p data-bbox="1514 597 2032 683">We are taking all necessary precautions as we continue to conduct business as usual in order to support our customers.</p> <p data-bbox="1514 688 2018 805">All DOR tax and child support walk-in centers are closed until further notice. If you need assistance, please visit the DOR and CSE websites.</p> <p data-bbox="1514 812 2022 868">Contact centers can be reached at the following numbers:</p> <ul data-bbox="1566 873 2032 1024" style="list-style-type: none"> <li data-bbox="1566 873 1986 930">• Tax (617) 887-6367 or (800) 392-6089 (toll-free in Massachusetts) <li data-bbox="1566 967 2032 1024">• Child Support: (800) 332-2733, (local callers) (617) 660-1234) <p data-bbox="1514 1029 1738 1052">Online transactions</p> <ul data-bbox="1566 1057 2028 1304" style="list-style-type: none"> <li data-bbox="1566 1057 2028 1143">• To make tax payments, check on your refund, and more, visit MassTaxConnect. <li data-bbox="1566 1180 2028 1304">• To access your child support account, visit the CSE Case Manager. (Visit the CSE website for additional ways to make child support payments.) <p data-bbox="1514 1308 2028 1365">We apologize for any inconvenience. Please use the online self-service options. ...”</p> <ul data-bbox="1566 1370 2032 1484" style="list-style-type: none"> <li data-bbox="1566 1370 2032 1484">• The Probate Court is closed March 16th and 17th. The Child Support team is continuing to work with the Probate Court to develop a plan to handle child

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>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)</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (updated 6/18/20)</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (updated 6/18/20)</p> <p>Working Draft Technical Information Release – TIR-20-XX Massachusetts Tax Implications of Selected Provisions of the Federal CARES Act (6/4/20)</p> <p>DOR Directive 20-1: Acceptance of Electronic Signatures (4/21/20)</p> <p>DOR TIR 20-5: Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic (4/21/20)</p> <p>830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to COVID-19 (EMERGENCY REGULATION) (4/21/20)</p> <p>DOR Technical Information Release (TIR 20-4) on filing and payment relief for personal income and corporate excise taxpayers (4/3/20)</p> <p>830 CMR 62.6M.1: Community Investment Tax Credit (3/20/20)</p>		<p>support cases.</p> <ul style="list-style-type: none"> • Get important updates from DOR as they happen. Just sign up with your email. <p>One-stop connection to DOR by phone or email.”</p> <p>Governor Baker issues a “stay-at-home” advisory this morning. Accounting services have been deemed essential. The language is below is from the full list is</p> <p>“Professional services (such as legal and accounting services) and payroll and employee benefit services, when necessary to assist in compliance with legally mandated activities and critical sector services or where failure to provide such services during the time of the order would result in significant prejudice”</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>830 CMR 175M.8.1: Administration and Collection of Paid Family and Medical Leave Contributions (3/20/20)</p> <p>TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency (3/19/20)</p> <p>830 CMR 62C.16.2: Sales and Use Tax Returns and Payments (3/19/20)</p> <p>830 CMR 64G.1.1: Massachusetts Room Occupancy Excise (3/19/20)</p> <p>Massachusetts DOR webpage on COVID-19 (3/18/20)</p>		
Michigan	<p>DOT Announcement Treasury: Digital Signatures Permitted on Paper Forms (9/8/20)</p> <p>Revenue administrative bulletin, RAB 2020-9, addressing the application of the sales and use tax industrial processing exemption to personal protective equipment and safety equipment used to prevent the spread of infectious diseases, such as COVID-19. (7/14/20)</p> <p>Executive Order No. 2020-132 allowing electronic signatures (6/25/20)</p> <p>DOT FAQ about City Income Tax and Telecommuting</p> <p>DOT NOTICE on AUTOMATIC EXTENSION OF STATE AND INCOME TAX FILING DEADLINES (4/17/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>DOT SUW Penalty and Interest Waiver Notice (4/14/20)</p> <p>Governor Executive Order 2020-26 and Press Release (3/27/20)</p> <p>MI DOT Press Release and Notice (3/17/20 and 3/18/20)</p>		
Minnesota	<p>Tax Law Change FAQs for Individuals (7/28/20)</p> <p>Penalty Abatement for Businesses (addresses COVID-19 abatement guidelines) (updated 7/17/20)</p> <p>Minnesota DOR COVID-19 Response website (4/3/20)</p> <p>FAQs for Individuals (updated 4/24/20, updated 4/8/20, originally posted 4/3/20)</p> <p>FAQs for Businesses (updated 4/20/20, updated 4/10/20, originally posted 4/3/20)</p> <p>Minnesota DOR website (3/26/20)</p> <p>Minnesota Press Release on extended filing and payment to 7/15 (3/23/20)</p> <p>DOR Press Release Announcement on extending filing and payment until July 15 (3/23/20)</p> <p>Minnesota DOR COVID-19 response website (3/23/20)</p> <p>Minnesota DOR COVID-19 response website (3/18/20)</p>		<p>Minnesota DOR COVID-19 response website (3/17/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Mississippi	<p>MS DOR Press Release Guidance on (1/22/21)</p> <p>MS DOR COVID-19 Webpage (5/6/20)</p> <p>MS DOR Extended Income Tax Filing Deadline - Notice 80-20-002 (5/6/20)</p> <p>MS DOR Notice 80-20-001 (5/1/20)</p> <p>MS DOR Press Release on waive interest and penalties until end of pandemic (3/26/20)</p> <p>MS DOR Notice 2020-01(3/23/20)</p>	MS DOR Press Release Guidance on (1/22/21)	MS DOR COVID-19 Response Webpage (3/23/19)
Missouri	<p>City of St. Louis Collector of Revenue Website on Earnings Tax Forms and Information (8/12/20)</p> <p>DOR Press Release – on second quarter estimated tax payments delayed from 6/15 to 7/15 (4/13/20)</p> <p>Press Release – on extending filing and payment to 7/15 (3/21/20)</p>		
Montana	<p>MT DOR COVID FAQ on Extensions and Payments (4/8/20)</p> <p>News Release on extending filing and payment to 7/15 (3/20/20)</p> <p>MT DOR Announcement on Federal Stimulus Payments to Individuals are Tax-Free (4/1/20)</p> <p>Press Release on unemployment rules (3/17/20)</p>		
Nebraska	General Information Letter 29-20-2, Treatment of Alternative		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p><u>Employment Arrangements Due to the COVID-19 National Emergency for Purposes of Calculating Employment Levels Under the Nebraska Advantage Act</u> (5/28/20)</p> <p>DOR FAQ on withholding (5/19/20)</p> <p><u>Revenue Ruling 99-20-1, Signature Requirements</u> (3/24/20)</p> <p>Executive Order No. 20-06 (3/19/20)</p>		
Nevada			
New Hampshire	<p>NH DRA Technical Information Release (TIR 2020-001) (3/20/20)</p> <p>NH DRA Press Release (3/30/20)</p> <p>NH DRA Website Announcement (3/23/20)</p>		<p>New Hampshire filed suit in the U.S. Supreme Court against Massachusetts' taxation of remote workers.</p> <p>The suit seeks a declaration that Massachusetts' tax rule is unconstitutional, an injunction barring enforcement and taxpayer refunds, plus interest.</p>
New Jersey	<p>NOTICE on Sales Tax and Surcharges for COVID-19 Precautions (7/24/20)</p> <p>NJ DOT Telecommuter COVID-19 Employer and Employee FAQ (5/6/20 updated, originally 3/31/20)</p> <p>NJ DOT website on due dates (4/15/20)</p> <p>Governor signed SB 2338 on 4/14/20 to extend the 4/15/20 deadline to 7/15/20.</p> <p>NJ Society of CPAs Update – (4/14/20)</p>	<p>NJ – A5149 – introduced 12/14/20 – not yet enacted - Allows deduction from tax of certain expenses when taxpayer's federal paycheck protection program loan is forgiven and excludes those forgiven loans from gross income tax.</p>	<p>NJ – A5149 – introduced 12/14/20 – not yet enacted - Allows deduction from tax of certain expenses when taxpayer's federal paycheck protection program loan is forgiven and excludes those forgiven loans from gross income tax.</p> <p>A.B. 4809, enacted 11/4/20, a technical correction bill intended to address issues arising from the State's move to a combined reporting regime. Among other things, the bill amends N.J. Rev. Stat. § 54:10A-15 (annual tax payable; manner of payment) of the Corporation Business Tax Act to provide that, for privilege periods ending on and after July 31, 2020, the due date of the New Jersey return will be 30 days after the original due date for filing the taxpayer's federal corporate income tax return. On November 4, New Jersey Governor Phil Murphy (D) signed the CBT technical</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Governor Press Release (4/13/20)</p> <p>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)</p> <p>NJ Society of CPAs update on tax extension legislation (4/13/20)</p> <p>NJ Governor Press Release on filing extension to July 15 (4/1/20)</p> <p>NJ Division of Taxation webpage (bottom), 3/30/20</p>		<p>corrections bill (A-4809/S-3007) extending the New Jersey CBT return deadline by 30 days after the federal corporate income tax return.</p> <p>Governor signed SB 2338 on 4/14/20 to extend the 4/15/20 deadline to 7/15/20.</p> <p>NJ Society of CPAs Update – (4/14/20)</p> <p>NJ Society of CPAs Update on bill passed extending to 7/15 personal and corporate taxes and Governor signed it on April 14. (4/13/20)</p> <p>NJ Society of CPAs update on tax extension legislation (4/13/20)</p> <p>NJSCPA Press Release on tax filing extension questions (4/6/20)</p> <p>Enacted legislation 4/1/20: NJ A 3841 passed in NJ House and NJ Senate on 3/20. It was been signed into law on 4/1/20. It would automatically extend time to file and pay (annual and quarterly) state gross income tax or corporation business tax returns (due on or before April 15) if the IRS and federal government extends filing or payment due date (or both) for federal returns. Press release (3/16/20)</p>
New Mexico	<p>Modified enforcement extended through July 31 (7/2/20)</p> <p>Tax Relief for COVID-19: Extension of Time to File and Pay New Mexico Taxes 3/25/2020 Revised per IRS Notice 2020-18 and 6/30/20 Revised per HB-6 2020 Special Session (6/30/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>NM TRD Bulletin and Press Release on filing and payment extension (3/20/20)</p>		
<p>New York (and NYC)</p>	<p>NYDTF FAQs on CARES (1/14/21)</p> <p>Frequently Asked Questions about Filing Requirements, Residency, and Telecommuting for New York State Personal Income Tax (10/19/20)</p> <p>NY enacted SB 8832 -- allows tax preparers to file their client's NYS tax returns with an electronic signature. Taxpayers and practitioners can permanently submit to NY state tax authorization forms with an electronic signature instead of the traditional wet signature. (8/24/20)</p> <p>Tax Department response to novel coronavirus (COVID-19)</p> <p>NYS DOTF – N-20-8 Announcement Regarding June Estimated Tax Payments (6/11/20)</p> <p>NYS DOTF N-20-7 Notice on Changes on 2019 NYS Personal Income Tax Return (6/10/20)</p> <p>NYS DOTF Notice N-20-6-Extension for the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19 (Updated May 21, 2020)</p> <p>N-20-5, Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel</p>	<p>NYDTF FAQs on CARES (1/14/21)</p> <p>“New York State tax implications of the federal CARES Act The federal Coronavirus Aid, Relief and Economic Security Act (CARES ACT) and the Consolidated Appropriations Act, 2021, contained a number of tax provisions that impact the computation of taxable income, modify eligibility for certain tax credits, and provide assistance to taxpayers and businesses affected by COVID-19. New York State follows the federal tax treatment resulting from some of these federal provisions and they will automatically be reflected in the New York State income tax computation. However, others require state-specific adjustments on the New York State income tax return. Below are questions and answers regarding New York State's treatment of some of the most high-profile items. These and other provisions that require state adjustments are explicitly addressed in tax form instructions, such as Form IT-558-I, <i>New York State Adjustments due to Decoupling from the IRC</i>. See Current year forms by form number to view the 2020 forms and instructions.</p> <p>Generally, if a federal provision is not specifically addressed in the New York State form instructions, it means no separate adjustments are necessary at the state level.</p> <p>Frequently Asked Questions Will my federal economic impact payments (i.e. individual stimulus relief) be subject to New York State personal income tax? These payments are not included in federal adjusted gross income. You are not required to include the payments when determining your New York adjusted gross income.</p> <p>The federal CARES Act waived required minimum distributions (RMDs) for retirement plans for the 2020 tax year. Subsequent guidance for taxpayers who already took a 2020 RMD extended the deadline to rollover these distributions into a retirement account. Will NYS follow this federal treatment? New York State follows the federal treatment of RMDs. This includes the waiver of RMDs for tax year 2020 and the extended rollover period.</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Coronavirus, COVID-19, Extended to 7/15. (5/20/20)</p> <p>NYS Notice N-20-3 - Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19 (4/28/20)</p> <p>Executive Order 202.32 (5/21/20)</p> <p>Executive Order Number 202.31 on extending digital signatures for duration of the pandemic – was previously until 5/9 and then 6/7 and now through the pandemic (5/14/20)</p> <p>Governor Executive Order 202.15 on accept electronic signature (4/9/20)</p> <p>NY State Department of Taxation and Finance N-20-2 – March 2020 (3/30/20)</p> <p>NYS DTF Covid-19 response website 3/30/20</p> <p>NYS DTF Bulletin 3/29/20</p> <p>NYS DTF Website 3/30/20</p> <p>Executive Order No. 202.12 (3/28/20)</p> <p>Governor Press Release on abate interest for 60 days for sales and use taxes (3/20/20)</p> <p>NY Dept of Revenue and Taxation website (3/20/20)</p>	<p>The federal CARES Act allows coronavirus-related distributions from an eligible retirement plan to be included in income over a three-year period. Will New York State follow this treatment? New York State follows the federal treatment. The income will be included in New York adjusted gross income in the same year it is included in federal adjusted gross income.</p> <p>Are Payroll Protection Program (PPP) loans that are forgiven subject to New York State personal income taxes? New York State follows the federal treatment. If the forgiven loan is excluded from federal adjusted gross income it is also excluded from New York adjusted gross income.</p> <p>Are expenses associated with PPP loans deductible for New York State personal income tax purposes? New York State follows the federal treatment. If the expenses related to the forgiven loan are deducted in computing federal adjusted gross income, these deductions are automatically excluded from New York adjusted gross income.</p> <p>The federal CARES Act changed the rules for claiming certain net operating losses (NOLs). Will New York State follow the federal treatment of NOLs? New York State does not follow the CARES Act changes to NOLs. Taxpayers must recompute their federal NOL deduction using the rules in place prior to any CARES Act or subsequent federal changes. For example:</p> <ul style="list-style-type: none"> • a federal NOL deduction for losses incurred in tax year 2018 or later is limited to 80% of the current year federal taxable income (computed as if the changes to the IRC after March 1, 2020, did not occur); • there is no carryback of losses incurred in tax year 2018 or later (except for certain farming losses); and • excess business losses disallowed will be treated as a net operating loss carryforward to the following tax year. <p>For New York State income tax purposes, an NOL deduction is limited to the lesser of:</p> <ul style="list-style-type: none"> • the federal NOL deduction computed using the rules in place prior to any CARES Act or subsequent federal changes, or • the federal taxable income computed: <ul style="list-style-type: none"> ○ using the rules in place prior to any CARES Act or subsequent federal changes, and ○ without the federal NOL deduction. <p>The federal CARES Act made changes to depreciation of qualified improvement property (QIP). Will New York State follow the federal treatment including the adoption of the new class life of 15</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>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)</p> <p>FEMA website on NY disaster declaration (3/20/20)</p> <p>Governor Executive Order (3/20/20)</p> <p>NYS Department of Taxation and Finance Coronavirus Response Website (3/16/20)</p> <p>New York City: Additional Business Tax Filing Extensions and the COVID-19 Outbreak (5/22/20)</p> <p>NYC DOF FINANCE MEMORANDUM 20-2 (3/19/20)</p>	<p>years under the MACRS and 20 years under the ADS depreciation rules?</p> <p>New York State personal income tax does not conform to the federal changes to QIP depreciation.</p> <p>For tax year 2019 and earlier, New York State personal income tax returns must be prepared using information from the federal income tax returns the IRS made available prior to March 1, 2020. Software developers have been advised not to update the federal income tax computation for New York State income tax purposes to account for CARES Act changes. To find copies of the 2019 federal forms issued prior to March 1, 2020, see 2019 federal income tax returns—supplement to N-20-7.</p> <p>For tax year 2020, the differences in New York State and federal treatment should be reported using Form IT-558, <i>New York State Adjustments due to Decoupling from the IRC</i>.</p> <p>Additional information</p> <ul style="list-style-type: none"> • Form IT-558, <i>New York Adjustments due to Decoupling from the IRC</i>, and its instructions • Form IT-201, <i>Resident Income Tax Return</i>, and its instructions • Form IT-203, <i>Nonresident and Part-Year Resident Income Tax Return</i>, and its instructions • Income tax highlights for 2020” (1/14/21) 	
North Carolina	<p>Notice: North Carolina’s Reference to the Internal Revenue Code Updated - Impact on North Carolina Corporate and Individual Income Tax Returns (7/20/20)</p> <p>Important Notice: North Carolina Makes It Easier to Qualify for the Medical and Dental Expense Deduction - Impact on 2019 North Carolina Individual Income Tax Returns (7/9/20)</p> <p>NC DOR Press Release on Waiving Interest (5/4/20)</p> <p>NC DOR Press Release on Expanded Relief (3/31/20)</p>		<p>On June 30, 2020, North Carolina Governor Roy Cooper signed legislation (S.L. 2020-58 (H.B. 1080), Laws 2020) advancing the Internal Revenue Code (IRC) conformity to May 1, 2020 in order to incorporate provisions in the CARES Act. Though conformity is advanced, North Carolina will decouple from certain provisions including changes to the interest deduction limitation under IRC Sec. 163(j), the five-year net operating loss (NOL) carryback, and the suspension of the 80% limitation upon the deduction of NOLs. The enacted legislation also makes changes to the computation of affiliated debt for purposes of the franchise tax base. From Grant Thornton summary. (7/29/20)</p> <p>NCDOR Actions on COVID-19 website (3/17/20):</p> <p>NCDOR website (3/17/20):</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>NC DOR Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVOID-19) (3/31/20)</p> <p>NC DOR Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak (3/24/20)</p> <p>NC DOR Press Release on tax filing deadline extended to July 15 – (3/21/20)</p> <p>NCACPA Update on DOR update (3/20/20)</p> <p>Prior NC DOR Press Release on Payment Penalties Waived Through July 15 (3/19/20)</p> <p>Notice - N.C. Department of Revenue Offers Penalty Waivers Related to State of Emergency (3/17/20)</p>		<p>NC response on COVID-19 information</p> <p>NCACPA Coronavirus Resource Page</p>
North Dakota	<p>ND DOR Covid-19 Website (4/2/20)</p> <p>ND DOR Release (3/20/20)</p>		
Ohio	<p>DOT Ohio's COVID-19 Tax Relief FAQs (7/27/20)</p> <p>DOT Webpage on Ohio's COVID-19 Tax Relief and FAQs (4/21/20)</p> <p>Ohio DOT Press Release on extending filing and payment until 7/15 (3/27/20)</p> <p>House Bill 197 – enacted 3/27/20</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Oklahoma	<p>OK Tax Commission Information and Updates on Website (3/23/20)</p> <p>Prior OK Tax Commission Press Release (3/19/20)</p>		
Oregon	<p>Oregon DOR website on penalty relief (12/16/20) –</p> <p>Oregon governor press release on penalty relief for 2019 returns (12/14/20)</p> <p>Oregon DOR website (12/16/20) – New COVID-19 tax relief</p> <p>OR DOR - COVID-19 tax relief options (11/20)</p> <p>DOR COVID-19 FAQs (8/3/20)</p> <p>DOR Press Release on PPP loans, EIDL advances, SBA loan subsidies not subject to CAT (5/6/20)</p> <p>DOR COVID-19 Response Website (5/1/20)</p> <p>Director’s Orders FAQ (4/20/20)</p> <p>Director’s Order 2020-02 (4/20/20) to extend deadlines for additional tax types</p> <p>Director’s Order 2020-01 (3/24/20) on extending personal and corporate income tax filing and payment dates</p> <p>news releases</p> <p>DOR Press Release (3/25/20)</p>		
Pennsylvania	<p>DOR COVID Page (5/8/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>PA DOR COVID-19 Information – electronic signature info. (8/28/20)</p> <p>PA DOR Find Answers including nexus treatment of employees working from home during pandemic (4/20/20)</p> <p>FAQs (4/17/20)</p> <p>PA DOR Relief for Taxpayers During COVID-19 Pandemic (4/17/20)</p> <p>PA DOR News Release on Relief for Taxpayers (4/15/20)</p> <p>PA DOR News Release on Pennsylvania Businesses to Benefit from Waiver for Prepayments of Sales Tax (4/14/20)</p> <p>PA DOR Press Release on Scam Warning: Fraudsters Using New Tactics to Steal Personal Data During COVID-19 Pandemic (4/7/20)</p> <p>PA DOR News Release on Extension of Filing Deadlines to Trusts and Estates and Partnerships and S Corps (4/2/20)</p> <p>PA DOR COVID-19 Webpage (4/2/20)</p> <p>City of Philadelphia DOR Announcement on Employee Nexus and Sourcing (4/22/20)</p> <p>City of Philadelphia DOR News Release - Business Income &</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	Receipts Tax (BIRT), Net Profits Tax (NPT) filing and payment extensions policy update (4/14/20)		
Rhode Island	<p data-bbox="289 264 688 378">RI - Withholding for Employees Working Remotely During the COVID-19 State of Emergency (11/23/20)</p> <p data-bbox="289 418 659 475">ADV 2020-40 on allow electronic signatures (9/10/20)</p> <p data-bbox="289 508 541 540">ADV 2020-34 (8/6/20)</p> <p data-bbox="289 573 604 630">RI DOR DOT ADV 2020-24 (5/28/20)</p> <p data-bbox="289 662 634 719">RI DOR Penalty waiver request form (5/27/20)</p> <p data-bbox="289 751 638 841">RI DOR DOT ADV 2020-22 on withholding of remote workers (5/26/20)</p> <p data-bbox="289 873 672 963">DOR Regulation 280-RICR-20-55-14 on withholding of remote workers (5/26/20)</p> <p data-bbox="289 1027 672 1149">RI DOR DOT ADV 2020-21 extending second quarter estimated payments from 6/15 to 7/15 (5/21/20)</p> <p data-bbox="289 1182 634 1239">RI Advisory 2020-19 Employer Withholding (4/30/20)</p> <p data-bbox="289 1271 604 1304">RI DOT Tax News (4/17/20)</p> <p data-bbox="289 1336 680 1479">RI DOT Advisory ADV 2020-17 on Federal Economic Impact Payments - more information involving federal payments for individuals (4/17/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>DOT Advisory ADV 2020-13 with FAQs on economic impact payments (4/2/20)</p> <p>DOT Advisory ADV 2020-11 (3/27/20, revised 4/6/20)</p> <p>RI DOT COVID-19 webpage (3/19/20)</p>		
South Carolina	<p>Information Letter 20-29: Extended Tax Relief - Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19 (extension to June 30, 2021) (11/30/20)</p> <p>SC DOR - SC INFORMATION LETTER #20-11 on remote worker withholding during pandemic (5/15/20)</p> <p>Governor Press Release on July 15 for state income taxes (3/21/20)</p> <p>News Release on June 1 filing and payment (3/17/20)</p> <p>SC Information Letter 20-3 (3/17/20)</p> <p>Charleston Announcement (3/17/20)</p>		
South Dakota	(Note: The state does not impose a personal income tax.)		SD DOR website:
Tennessee	<p>TN DOR Notice 20-06 (3/27/20)</p> <p>TN DOR Notice 20-05 (3/24/20)</p>		
Texas	Texas Comptroller website on extending franchise tax returns to July 15 (4/2/20)		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	Texas Comptroller Glenn Hegar Issues Statement on Sales Tax Deadlines and Coronavirus Pandemic (3/17/20)		
Utah	Utah Tax Commission Website: (3/26/20) UT Tax Commission News Release 3/26/20 News Release (3/19/20) News release (3/16/20)		
Vermont	VT DOR Income Tax Guidance for Remote or Relocated Workers Due to the COVID-19 Pandemic (November 2020) VT DOR Press Release (3/23/20)		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
Virginia	<p>VA DOT COVID page (5/5/20)</p> <p>Virginia Tax Bulletin 20-5: Interest Waiver for Certain Tax Payments in Response to the COVID-19 Crisis (4/27/20)</p> <p>Bulletin 20-4 (3/20/20)</p> <p>Virginia Tax Bulletin 20-3: Option to Request Extension of Sales Tax Deadlines for those Affected by the COVID-19 Crisis (3/19/20)</p> <p>Press Release: Governor Northam Announces Additional Actions to Address COVID-19 (3/19/20)</p>		
Washington	<p>WA DOR COVID website update on Federal financial assistance regarding COVID-19 (5/11/20)</p> <p>Business Relief During COVID-19 Pandemic (5/7/20)</p> <p>Washington DOR COVID-19 website: (3/18/20)</p> <p>City of Seattle press release (3/10/20)</p> <p>Announcement of City of Tacoma (3/20/20)</p>		<p>There are two pieces of legislation that have been introduced to clarify in law that the PPP loans are not subject to B&O tax. The legislation is: HB 1002 and HB 1095</p>
West Virginia	<p>WV DOR Covid-19 response webpage (4/8/20)</p>		<p>WV DOR Coronavirus Response Webpage</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Administrative Notice 2020-16</p> <p>Executive Order 13-20 (3/26/20)</p> <p>Governor Press Release on extending filing and payment until July 15 (3/25/20)</p>		
Wisconsin	<p>WI DOR News Release on Not Adopting CCA 2021 Provisions - Guidance Document Number: 100241 (1/15/21)</p> <p>WI DOR Withholding Tax Update 2020-1 November 2020 (11/6/20)</p> <p>WI DOR Press release on extensions through June 10 (4/20/20)</p> <p>WI bill AB 1038 COVID-19 Response legislation (enacted 4/15/20)</p> <p>WI DOR Press Release on April 15 Quieter than Usual (4/15/20)</p> <p>WI DOR Press Release on Extended Deadlines (4/13/20)</p> <p>WI DOR Guidance Document Number: 100262 on extended filing deadlines (4/10/20)</p> <p>WI DOR Press Release extending filing and payment until July 15 – waive interest and penalties (3/21/20)</p>	<p>WI DOR News Release on Not Adopting CCA 2021 Provisions - Guidance Document Number: 100241 (1/15/21)</p> <p>“Important Information About Effect of New Federal Law on 2020 Wisconsin Tax Returns</p> <p>The federal Consolidated Appropriations Act, 2021 (Public Law 116-260) was enacted on December 27, 2020. The following are significant provisions of the bill that have not been adopted into Wisconsin law and will affect the filing of 2020 Wisconsin income/franchise tax returns.</p> <p><i>Earned Income Tax Credit</i></p> <p>The Act provides that if a taxpayer's earned income for 2020 is less than the earned income for 2019, the taxpayer may elect to use their 2019 earned income to compute the 2020 federal earned income tax credit (see sec. 211 of Division EE of Public Law 116-260). Taxpayers must use their 2020 income to compute the Wisconsin earned income tax credit. Therefore, if a taxpayer elects to use their 2019 earned income to compute their 2020 federal earned income tax credit, they must recompute the federal earned income tax credit using their 2020 earned income amount for Wisconsin purposes.</p> <p><i>Paycheck Protection Program Expenses</i></p> <p>The Act provides that expenses paid with forgivable Paycheck Protection Program (PPP) loan proceeds are deductible for federal tax purposes (see secs. 276(a) and 278(a) of Division N of Public Law 116-260). However, Wisconsin law follows federal law prior to amendments made by the Act. Therefore, expenses incurred that are paid with the forgivable PPP funds are not deductible for Wisconsin income/franchise tax purposes. Wisconsin follows the interpretation of federal law prior to modification by the Act, which is described in Revenue Ruling 2020-27: "A taxpayer that received a covered loan guaranteed under the PPP and paid or incurred certain otherwise deductible expenses listed in section 1106(b) of the CARES Act may not deduct those expenses in the taxable year in which the expenses were paid or incurred if, at the end of such taxable year, the taxpayer reasonably expects to receive forgiveness of the covered loan on the basis of the expenses it paid or</p>	WI bill AB 1038 COVID-19 Response legislation (enacted 4/15/20)

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>accrued during the covered period, even if the taxpayer has not submitted an application for forgiveness of the covered loan by the end of such taxable year."</p> <p>Note: Although Revenue Ruling 2020-27 was made obsolete as a result of the Act, it still interprets federal law prior to the Act.</p> <p><i>Subsequent Paycheck Protection Program Loans</i> The Act provides that subsequent PPP loan proceeds that are forgiven are excluded from gross income for federal purposes (see sec. 276(b) of Division N of Public Law 116-260). Taxpayers must include in Wisconsin gross income any subsequent PPP loan proceeds forgiven.</p> <p><i>Emergency Grants of Economic Injury Disaster Loans (EIDL) and Targeted EIDL Advances</i> The Act provides that emergency EIDL grants and targeted EIDL advances are excluded from gross income for federal purposes (see sec. 278(b) of Division N of Public Law 116-260). Taxpayers must include the grants or advances in Wisconsin gross income.</p> <p><i>Subsidy for Certain Loan Payments</i> The Act provides that subsidy for certain loan payments are excluded from gross income for federal purposes (see sec. 278(c) of Division N of Public Law 116-260). Taxpayers must include the subsidy in Wisconsin gross income.</p> <p><i>Grants for Shuttered Venue Operations</i> The Act provides that grants for shuttered venue operations are excluded from gross income for federal purposes (see sec. 278(d) of Division N of Public Law 116-260). Taxpayers must include the grants in Wisconsin gross income.</p> <p style="text-align: center;"><i>Applicable Laws and Rules</i></p> <p>This document provides statements or interpretations of the following laws and regulations enacted as of January 15, 2021: Chapter 71, Wis. Stats.</p> <p>Laws enacted and in effect after January 15, 2021, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 15, 2021, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.</p> <p>FOR QUESTIONS OR COMMENTS CONTACT: MS 5-77 WISCONSIN DEPARTMENT OF REVENUE Customer Service Bureau PO Box 8949 Madison, WI 53708-8949 Phone: (608) 266-2772</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>Fax: (608) 267-1030 Email additional questions to DORIncome@wisconsin.gov The department welcomes your input on our guidance. Submit comments on this guidance document. Guidance Document Number: 100241” (1/15/21)</p> <p>WI DOR - Guidance Document Number: 100265</p> <p>Wisconsin Adopts Tax Relief in the Federal CARES Act</p> <p>On March 27, 2020, Public Law 116-136, Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted. Pursuant to sec. 71.01(7n), Wis. Stats., the following retirement plan provisions automatically apply for Wisconsin purposes.</p> <ul style="list-style-type: none"> • Section 2203 – relating to the temporary waiver of required minimum distribution rules for certain retirement plans and accounts • Section 3608 – relating to the extension of time to make minimum required contributions to single-employer defined benefit pension plans • Section 3609 – relating to eligibility of a cooperative and small employer charity pension plan <p>On April 15, 2020, the Governor signed 2019 Wisconsin Act 185, which adopts the following tax provisions from Division A of the CARES Act. These provisions apply for Wisconsin tax purposes at the same time as for federal income tax purposes.</p> <ul style="list-style-type: none"> • Section 1106 – relating to the exclusion from income for the cancellation of small business loans • Section 2202 – relating to the waiver of penalties for early withdrawals from qualified retirement plans • Section 2204 – relating to an above-the-line deduction for up to \$300 of charitable cash contributions • Section 2205 – relating to increased limitations on charitable contribution deductions • Section 2206 – relating to an exclusion from income for payments an employer makes for an employee's student loans • Section 2307 – relating to the classification of qualified improvement property for depreciation purposes <p>The classification of qualified improvement property applies retroactively to taxable years beginning on or after January 1, 2018. As a result, if persons amend their federal income tax</p>	

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
		<p>return, they must amend their Wisconsin tax returns to recompute depreciation on the qualified improvement property. However, persons cannot claim bonus depreciation for Wisconsin.</p> <ul style="list-style-type: none"> • Section 3701 – relating to eligibility of high deductible health plans for purposes of health savings accounts • Section 3702 – relating to qualified distributions from health savings accounts and Archer medical savings accounts <p style="text-align: center;"><i>Applicable Laws and Rules</i></p> <p>This document provides statements or interpretations of the following laws and regulations enacted as of April 20, 2020: Chapter 71, Wis. Stats., and Public Law 116-136.</p> <p>Laws enacted and in effect after April 20, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to April 20, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.</p> <p>FOR QUESTIONS OR COMMENTS CONTACT: MS 5-77 WISCONSIN DEPARTMENT OF REVENUE Customer Service Bureau PO Box 8949 Madison, WI 53708-8949 Phone: (608) 266-2772 Fax: (608) 267-1030 Email additional questions to DORIncome@wisconsin.gov Guidance Document Certification: https://www.revenue.wi.gov/Pages/Certification-Statement.aspx Guidance Document Number: 100265”</p>	
Wyoming	(Note: The state does not impose a personal income tax.)		
Puerto Rico	<p>Administrative Determination No. 20-09 (English) (“DA 20-09”) (3/24/20)</p> <p>Administrative Determination No. 20-10 (English) (“DA 20-10”) (3/24/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Press Release - Department of the Treasury extends the period for the filing of Informative Declarations corresponding to the year 2019 (3/16/20) see more</p> <p>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) see more</p>		
U.S. Virgin Islands	<p>Virgin Islands Bureau of Internal Revenue website</p> <p>USVI BIR Announcement (3/24/20) (per VIconsortium.com, 3/24/20)</p>		<p>Virgin Islands Bureau of Internal Revenue website</p>
Federal	<p>IRS Guidance webpage</p> <p>IRS operations webpage</p> <p>IRS Statement — Update on Economic Impact Payments (1/12/21)</p> <p>IRS Statement about Second Economic Impact Payments (1/5/21)</p> <p>COVID Tax Tip 2021-02, Millions of taxpayers will receive their second Economic Impact Payments by debit card (1/14/21)</p> <p>IR-2021-16, 2021 tax filing season begins Feb. 12; IRS outlines steps to speed refunds during pandemic (1/15/21)</p> <p>IR-2021-15, IRS Free File available today; claim Recovery Rebate Credit and other tax credits (1/15/21)</p>	<p>IRS Statement — Update on Economic Impact Payments (1/12/21)</p> <p>IRS Statement about Second Economic Impact Payments (1/5/21)</p> <p>Notice 2021-03, Extension of Temporary Relief from the Physical Presence Requirement for Spousal Consents Under Qualified Retirement Plans (12/23/20)</p> <p>COVID Tax Tip 2021-02, Millions of taxpayers will receive their second Economic Impact Payments by debit card (1/14/21)</p> <p>IR-2021-16, 2021 tax filing season begins Feb. 12; IRS outlines steps to speed refunds during pandemic (1/15/21)</p> <p>IR-2021-15, IRS Free File available today; claim Recovery Rebate Credit and other tax credits (1/15/21)</p>	<p>List of States' EMERGENCY REMOTE NOTARIZATION AND REMOTE WITNESSING ORDERS (6/29/20)</p> <p>SBA website on PPP (7/17/20)</p> <p>SBA PAYCHECK PROTECTION PROGRAM (PPP) Frequently Asked Questions (FAQs) on PPP Loan Forgiveness (8/4/20)</p> <p>AICPA joins coalition letter to Congress deductibility of expenses for PPP loan forgiveness (8/4/20)</p> <p>Act extending PPP from CARES Act through 8/8/20 - Public Law No: 116-147, S. 4116, enacted 7/8/20 (7/8/20)</p> <p>Paycheck Protection Program Flexibility Act (H.R. 7010, enacted 6/5/20)</p> <p>AICPA Press Release on AICPA Urges IRS to 'Act Immediately' to Provide Broader Tax Administrative and Penalty Relief Due to Pandemic (7/15/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IR-2021-10, IRS ready for the upcoming tax season; last-minute changes to tax laws included in IRS forms and instructions (1/12/21)</p> <p>IR-2021-06, Treasury issues millions of second Economic Impact Payments by debit card (1/7/21, updated 1/8/21)</p> <p>IR-2021-04, Eligible Paycheck Protection Program expenses now deductible (1/6/21)</p> <p>IR-2021-03, IRS releases 2020 Progress Update; annual report details unprecedented year (1/5/21)</p> <p>IR-2021-01, Economic Impact Payments on their way, visit IRS.gov instead of calling (1/8/21)</p> <p>Revenue Ruling 2021-02, Obsoletes Notice 2020-32 and Rev. Rul. 2020-27 due to the enactment of the COVID-related Tax Relief Act of 2020 (1/6/21)</p> <p>TD 9943, Additional Guidance Regarding Limitation on Deduction for Business Interest Expense (1/5/21)</p> <p>Notice 2021-03, Extension of Temporary Relief from the Physical Presence Requirement for Spousal Consents Under Qualified Retirement Plans (12/23/20)</p> <p>Revenue Procedure 2021-09, Safe Harbor for Certain Skilled Nursing Facilities (12/12/20)</p>	<p>IR-2021-10, IRS ready for the upcoming tax season; last-minute changes to tax laws included in IRS forms and instructions (1/12/21)</p> <p>IR-2021-06, Treasury issues millions of second Economic Impact Payments by debit card (1/7/21, updated 1/8/21)</p> <p>IR-2021-04, Eligible Paycheck Protection Program expenses now deductible (1/6/21)</p> <p>IR-2021-03, IRS releases 2020 Progress Update; annual report details unprecedented year (1/5/21)</p> <p>IR-2021-01, Economic Impact Payments on their way, visit IRS.gov instead of calling (1/8/21)</p> <p>Revenue Ruling 2021-02, Obsoletes Notice 2020-32 and Rev. Rul. 2020-27 due to the enactment of the COVID-related Tax Relief Act of 2020 (1/6/21)</p> <p>TD 9943, Additional Guidance Regarding Limitation on Deduction for Business Interest Expense (1/5/21)</p> <p>Notice 2021-03, Extension of Temporary Relief from the Physical Presence Requirement for Spousal Consents Under Qualified Retirement Plans (12/23/20)</p> <p>Revenue Procedure 2021-09, Safe Harbor for Certain Skilled Nursing Facilities (12/12/20)</p>	<p>AICPA Press Release on CARES Act Causes Unexpected Valuation Considerations for Divorces, Estate Plans and Equity Partnerships (7/8/20)</p> <p>AICPA letter to IRS and Treasury on Tax Administrative and Penalty Relief Needed (7/2/20)</p> <p>AICPA press release on Treasury and Federal Reserve Must Create New Lending Facility to Help Small Business, Says Coalition of 21 Leading Retail, Manufacturing and Business Associations (7/1/20)</p> <p>New AICPA Accounting Guidance Helps PPP Lenders Make Appropriate Financial Reporting Decisions (6/30/20)</p> <p>AICPA Applauds “Calculate PPP Forgiveness Act of 2020” As A Critical, Positive Step for Small Business Recovery (6/20/20)</p> <p>AICPA Requests Additional Guidance and Relief for Limitations on Excess Business Losses of Noncorporate Taxpayers (6/23/20)</p> <p>AICPA letter to IRS and Treasury on Request for Additional Guidance and Relief Regarding Section 461(l) – Limitations on Excess Business Losses of Noncorporate Taxpayers (6/22/20)</p> <p>AICPA Calls on IRS to Issue Implementation Guidance on IRAs and Trust Issues (6/19/20)</p> <p>AICPA letter to IRS and Treasury on Implementation Guidance Needed on Individual Retirement Account (IRA) and Trust Issues (6/16/20)</p> <p>AICPA Urges Congress to Pass Remote and Mobile Worker Relief Act (6/18/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 196 678 285">IRS memorandum on esignatures extended relief from Jan. 1, 2021 to June 30, 2021 (12/11/20)</p> <p data-bbox="289 318 659 407">Revenue Procedure 2020-51, Safe Harbor for Paycheck Protection Program PDF (11/19/20)</p> <p data-bbox="289 440 684 894">Revenue Procedure 2020-49 provides temporary guidance regarding the public approval requirement under § 147(f) of the Internal Revenue Code for tax-exempt qualified private activity bonds. Specifically, in light of the continuing Coronavirus Disease 2019 (COVID-19) pandemic, this revenue procedure extends until September 30, 2021, the time period described in section 4.02 of Rev. Proc. 2020-21, 2020-22 I.R.B. 872, during which certain telephonic hearings are permitted. (11/4/20)</p> <p data-bbox="289 927 667 1114">Announcement 2020-17, Due date postponed for reporting and payment of excise taxes relating to minimum required contributions delayed under § 3608(a) of the CARES Act PDF (9/10/20)</p> <p data-bbox="289 1146 638 1203">IRS Statement about Form 7200 Payments (12/4/20)</p> <p data-bbox="289 1235 655 1325">Frequently Asked Question about COVID Relief for Van Pools (12/3/20)</p> <p data-bbox="289 1357 674 1446">Notice 2020-82, Implementation of the CARES Act Extended January 1, 2021 Due Date for Contributions</p>		<p data-bbox="1514 164 2024 253">AICPA letter to Congress supporting S. 3995, Remote and Mobile Worker Relief Act of 2020 (6/18/20)</p> <p data-bbox="1514 285 1671 310">SBA PPP info</p> <p data-bbox="1514 342 2034 399">SBA Paycheck Protection Program Loan Report Round 2 (6/1/2020)</p> <p data-bbox="1514 431 2034 618">Treasury Paycheck Protection Program (PPP) FAQs (5/27/20 updated, 5/19/20 updated, 5/13/20 updated, 5/6/20 updated, 5/5/20 updated, 5/4/20 updated, 4/28/20 updated 37 FAQs, 4/26/20 updated, 4/23/20 updated, 4/8/20 updated, 4/6/20 originally posted)</p> <p data-bbox="1514 651 2003 708">SBA Interim Final Rule on Loan Forgiveness (originally posted 5/22/2020)</p> <p data-bbox="1514 740 2013 829">SBA Interim Final Rule on SBA Loan Review Procedures and Related Borrower and Lender Responsibilities (originally posted 5/22/2020)</p> <p data-bbox="1514 862 2034 1016">SBA Interim Final Rule on Second Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP Loan and Lender Reporting (originally posted 5/20/2020)</p> <p data-bbox="1514 1049 1961 1073">Summary on House Heroes bill (5/18/20)</p> <p data-bbox="1514 1105 1976 1179">AICPA revised loan forgiveness calculator (5/18/20)</p> <p data-bbox="1514 1211 2034 1446">Forbes Toni Nitti Article on SBA PPP loan forgiveness application “SBA Releases Paycheck Protection Program Loan Forgiveness Application: A Deep Dive” and Ed Zollars blog post “PPP Loan Forgiveness Application and Instructions Released by SBA” and article “First Look at Applying for PPP Loan Forgiveness” (5/16/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>to Defined Benefit Plans PDF (11/16/20)</p> <p>IR-2020-272, Get Ready for Taxes: What’s new and what to consider when filing in 2021</p> <p>IR-2020-271, National Tax Security Awareness Week, Day 5: Security Summit alerts tax professionals to potential telework scams during COVID-19, urges all practitioners to use multi-factor authentication</p> <p>IR-2020-264, Special \$300 tax deduction helps most people give to charity this year – even if they don’t itemize</p> <p>IR-2020-260, Register by Nov. 21 to get an Economic Impact Payment; same deadline for federal beneficiaries to get missed \$500 per child payments</p> <p>IR-2020-259, Security Summit partners announce National Tax Security Awareness Week dates; urge increased security measures as fraudsters exploit COVID-19 concerns</p> <p>IR-2020-257, Nov. 21 deadline nears to register online for Economic Impact Payment; Some people can claim special credit next tax filing season</p> <p>IR-2020-256, Get Ready for Taxes: Get ready now to file 2020 federal income tax returns</p> <p>IR-2020-255, IRS Criminal Investigation releases Fiscal Year 2020 Annual Report; identifies \$2.3 billion in tax fraud</p> <p>IR-2020-253, IRS reminder to non-filers: Nov. 10 is ‘National EIP Registration Day;’ Community</p>		<p>SBA Paycheck Protection Program (PPP) Loan Forgiveness Application and Instructions for Borrowers (fill-in form) (OMB control number 3245-0407 (expiration date 10/31/2020) SBA Form 3508 and press release number 20-41 (5/15/20)</p> <p>JCT revenue estimate of HEROES (5/15/20)</p> <p>AICPA Press Release on AICPA Offers Loan Forgiveness Calculator for Paycheck Protection Program (PPP) - Template Shared with Treasury and SBA to Help Resolve Outstanding Issues in Process (5/14/20)</p> <p>AICPA PPP loan forgiveness services matrix (5/6/20)</p> <p>SBA Interim final rule - Docket Number SBA-2020-2028 RIN 3245-AH42 Business Loan Program Temporary Changes; Paycheck Protection Program – Loan Increases (5/13/20)</p> <p>US Congress – House Democratic proposed legislation phase 4 – bill text (H.R. 6800) – “Health and Economic Recovery Omnibus Emergency Solutions Act” or the “HEROES Act” and Title-by-Title Summary and One pager (5/12/20)</p> <p>Committee on Small Business – Fact Sheet on Heroes Act introduced and Section Summary on Heroes Act and COVID-19 webpage (5/12/20)</p> <p>Summary highlights on Heroes bill (5/14/20)</p> <p>Summary on PPP certifications and new safe harbor (5/13/20)</p> <p>Tax Policy Center – Tax Policy in the COVID-19 Economy – blogs (5/12/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 378">partners can help people sign up for Economic Impact Payment IR-2020-250, Many college students may still qualify for an Economic Impact Payment; review the guidelines and register by Nov. 21 at IRS.gov</p> <p data-bbox="289 383 630 472">IR-2020-249, Security Summit partners warn taxpayers of new COVID-related text scam</p> <p data-bbox="289 505 680 623">IR-2020-248, IRS makes it easier to set up payment agreements; offers other relief to taxpayers struggling with tax debts (11/2/20)</p> <p data-bbox="289 656 653 863">Revenue Procedure 2020-49 provides temporary guidance regarding the public approval requirement under § 147(f) of the Internal Revenue Code for tax-exempt qualified private activity bonds. (11/4/20)</p> <p data-bbox="289 896 680 1015">IR-2020-248, IRS makes it easier to set up payment agreements; offers other relief to taxpayers struggling with tax debts (11/2/20)</p> <p data-bbox="289 1047 674 1200">Update on \$500 per child payments for federal beneficiaries (10/23/20) Taxpayers can now fax Form 8918, Material Advisor Disclosure Statement (10/23/20)</p> <p data-bbox="289 1232 680 1385">Taxpayers can fax the separate copy of Form 8886, Reportable Transaction Disclosure Statement with the Office of Tax Shelter Analysis (10/13/20)</p> <p data-bbox="289 1417 680 1474">IR-2020-229, IRS extends Economic Impact Payment deadline</p>		<p data-bbox="1514 170 2043 378">SBA Interim Final Rule - Docket Number SBA-2020-0026 RIN 3245-AH41 Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP Loan Request (5/8/20)</p> <p data-bbox="1514 410 2001 500">SBA Inspector General (IG) Flash Report on Implementation on the Paycheck Protection Program (PPP) (5/8/20)</p> <p data-bbox="1514 532 1906 589">TXCPA letter on PPP loan expenses deductibility (5/7/20)</p> <p data-bbox="1514 621 2001 678">AICPA letter to Congress on deductibility of PPP expenses (5/6/20)</p> <p data-bbox="1514 711 2028 800">IRS Shuts Kansas City Campus Again After Worker Gets Covid-19 (5/4/20, Bloomberg Tax article)</p> <p data-bbox="1514 865 2016 922">Article on PPP Loan Good Faith Certification: Now What?</p> <p data-bbox="1514 954 2001 1011">Chart of Comparison: Employer Options for Covid-19 Relief (5/4/20)</p> <p data-bbox="1514 1044 2028 1252">SBA Interim Final Rule, Docket Number SBA-2020-0023, RIN 3245-AH39, Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Corporate Groups and Non-Bank and Non-Insured Depository Institution Lenders (4/30/20)</p> <p data-bbox="1514 1284 1980 1325">SBA Form 1502 and Instructions (4/29/20)</p> <p data-bbox="1514 1357 1980 1414">Treasury wants stimulus payments to dead people repaid (article in Politico) (4/28/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 228">to Nov. 21 to help non-filers (10/5/20)</p> <p data-bbox="289 258 688 410">Taxpayers can fax the separate copy of Form 8886, Reportable Transaction Disclosure Statement with the Office of Tax Shelter Analysis (10/8/20)</p> <p data-bbox="289 440 688 654">Announcement 2020-12 provides that lenders who make PPP loans that are later forgiven under the CARES Act should not file information returns or furnish payee statements to report the forgiveness. (9/22/20)</p> <p data-bbox="289 683 688 774">COVID Tax Tip 2020-116 E-signatures temporarily allowed on some tax forms (9/10/20)</p> <p data-bbox="279 803 688 959">IR-2020-214, IRS releases state-by-state breakdown of nearly 9 million non-filers who will be mailed letters about Economic Impact Payments (9/17/20)</p> <p data-bbox="279 989 688 1079">IR-2020-213, IRS reminds taxpayers who filed an extension that the Oct. 15 due date approaches (9/16/20)</p> <p data-bbox="279 1109 688 1200">IR-2020-212, IRS reminds taxpayers and practitioners of expedited letter ruling procedures (9/16/20)</p> <p data-bbox="289 1239 688 1330">IRS Statement on Economic Impact Payments by state (as of Aug. 28, 2020) (8/28/20)</p> <p data-bbox="289 1359 688 1450">IR-2020-206, IRS adds six more forms to list that can be signed digitally; 16 now available (9/10/20)</p>		<p data-bbox="1514 170 2043 196">Treasury Statements on CARES</p> <p data-bbox="1514 232 2043 323">Treasury and SBA joint statement on the Review Procedure for Paycheck Protection Program Loans (4/28/20)</p> <p data-bbox="1514 352 1944 378">PPP Disbursement Guidelines (4/28/20)</p> <p data-bbox="1514 414 1982 472">AICPA letter to Treasury and Fed on short-term lending (4/27/20)</p> <p data-bbox="1514 508 2032 599">Treasury, IRS Announce Significant Enhancements and Updates to Get My Payment App (4/26/20)</p> <p data-bbox="1514 628 2024 748">Treasury Department - PAYCHECK PROTECTION PROGRAM - HOW TO CALCULATE MAXIMUM LOAN AMOUNTS – BY BUSINESS TYPE (4/24/20)</p> <p data-bbox="1514 777 2011 868">SBA Report on the PPP (4/17/20) Approvals through noon 4/16/20: 1.66 million loans issued totaling \$343B.</p> <p data-bbox="1514 898 2032 1018">SBA Procedural Notice 5000-20020 on Implementation of Section 1112 of the CARES Act, Subsidy for Certain Loan Payments, for the 7(a) and 504 Loan Programs (4/16/20)</p> <p data-bbox="1514 1047 1990 1138">AICPA Press Release on AICPA Urges Additional Funding for Paycheck Protection Program (4/16/20)</p> <p data-bbox="1514 1174 1982 1232">SBA Statement on Website about unable to accept new application for PPP (4/16/20)</p> <p data-bbox="1514 1268 2024 1414">“The SBA is currently unable to accept new applications for the Paycheck Protection Program based on available appropriations funding. Similarly, we are unable to enroll new PPP lenders at this time.”</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IR-2020-203, IRS to mail special letter to estimated 9 million non-filers, urging them to claim Economic Impact Payment by Oct. 15 at IRS.gov (9/8/20)</p> <p>IR-2020-195, Guidance issued to implement Presidential Memorandum deferring certain employee Social Security tax withholding and IRS Notice 2020-65 Relief with Respect to Employment Tax Deadlines Applicable to Employers Affected by the Ongoing Coronavirus (COVID-19) Disease 2019 Pandemic (8/28/20)</p> <p>IR-2020-194, IRS approves temporary use of e-signatures for certain forms (8/28/20)</p> <p>IRS memorandum for all services and enforcement employees from Sunita Lough on Temporary Deviation from Handwritten Signature Requirement for Limited List of Tax Forms (8/27/20)</p> <p>IR-2020-192, IRS: 50,000 spouses to get catch-up Economic Impact Payments (8/25/20)</p> <p>Notice 2020-62, Modifies the two safe harbor explanations in Notice 2018-74, 2018-40 I.R.B. 529, that may be used to satisfy the requirement under § 402(f) of the Internal Revenue Code (Code) that certain information be provided to recipients of eligible rollover distributions (8/6/20)</p>		<p>Forbes article - Ten Things We Need To Know About Paycheck Protection Program (PPP) Loan Forgiveness (4/15/20)</p> <p>BloombergTax Webinar Presentation on Latest Coronavirus Impact on Payroll (4/14/20)</p> <p>AICPA Recommendations - PPP Application Documents for Lenders (4/10/20)</p> <p>Summaries of expanded extended filing and payment to 7/15 in IRS Notice 2020-23:</p> <ul style="list-style-type: none"> - Overview of relief provided by Notice 2020-23 - Additional filing and payment relief - individuals, estates and trusts - IRS provides additional relief for S corporations and partnerships - IRS extends deadlines for exempt organizations - IRS extends the deadlines for certain tax credit filings - IRS extends certain excise filing deadlines for specified taxpayers - IRS extends the timeline to invest in Qualified Opportunity Funds - IRS extends time to file documents for accounting methods and periods <hr/> <p>AICPA Press Release with Thanks Congressional Caucus on CPAs and Accountants for Calling for Consistency in PPP Loan Application Documents (4/9/20)</p> <hr/>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 316">Notice 2020-61, Provides guidance regarding the special rules relating to single-employer defined benefit pension plans under § 3608 of the CARES Act (8/6/20)</p> <p data-bbox="289 349 688 438">IRS statement on failure to deposit penalties on some employers claiming new tax credits (8/21/20)</p> <p data-bbox="289 470 688 560">IRS statement on IRS temporarily stops mailing notices to taxpayers with balances due (8/21/20)</p> <p data-bbox="289 592 688 714">COVID Tax Tip 2020-117, People should have tax withheld from unemployment now to avoid a tax-time surprise (9/10/20)</p> <p data-bbox="289 747 688 836">COVID Tax Tip 2020-116, E-signatures temporarily allowed on some tax forms (9/10/20)</p> <p data-bbox="289 868 688 990">COVID Tax Tip 2020-113, Federal benefit recipients with children have more time to get the \$500 Economic Impact Payment (9/2/20)</p> <p data-bbox="289 1023 688 1112">COVID Tax Tip 2020-111, Millions of taxpayers receive a tax refund interest payment (8/31/20)</p> <p data-bbox="289 1144 688 1266">COVID Tax Tip 2020-107, Deadline to file and pay heavy highway vehicle use tax is Aug. 31 (8/24/20)</p> <p data-bbox="289 1299 688 1421">COVID Tax Tip 2020-101, Using the Tax Withholding Estimator will help taxpayers avoid surprises next year (8/12/20)</p>		<p data-bbox="1507 170 2049 251">AICPA Press Release that Commends Treasury and IRS for Issuing Broad Tax Relief in Light of COVID-19 (4/9/20)</p> <p data-bbox="1507 284 2049 349">(See more AICPA tax policy and advocacy efforts here.)</p> <p data-bbox="1507 381 2049 470">IRS IR-2020-68 (4/9/20) IRS urges taxpayers to use electronic options; outlines online assistance – PPS closed</p> <p data-bbox="1507 503 2049 592">COVID-19 Response Guide and COVID-19 Cash Flow & Tax Relief Flowchart (p. 15 of 21) (4/9/20)</p> <p data-bbox="1507 625 2049 714">AICPA Tax Filing FAQs from AICPA Tax Policy and Advocacy group and Journal of Accountancy article on it (4/7/20)</p> <p data-bbox="1507 747 2049 868">AICPA list of recommended documents and direction on key calculations for PPP loan applicants – shared recommendations with Congress (4/6/20)</p> <p data-bbox="1507 933 2049 1055">AICPA Press Release on AICPA Letter to Mnuchin: "...it's impractical, if not impossible, for taxpayers and their advisors to continue business as usual..." (4/7/20)</p> <p data-bbox="1507 1088 2049 1177">AICPA Press Release on AICPA Applauds Additional Clarity in Treasury FAQ on Paycheck Protection Program (4/7/20)</p> <p data-bbox="1507 1209 2049 1299">AICPA Press Release on AICPA Recommends Lender Documents and Key Calculations to Use in PPP Applications (4/6/20)</p> <p data-bbox="1507 1331 2049 1453">AICPA Press Release on AICPA Offers Resources for CPA Firms Helping Small Businesses Access Paycheck Protection Program (4/6/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>COVID Tax Tip 2020-97, Dirty Dozen part 2: Thieves are constantly coming up with ways to scam taxpayers (8/5/20)</p> <p>COVID Tax Tip 2020-96, Dirty Dozen part 1: Taxpayers should be on the lookout for these scams (8/4/20)</p> <p>IR-2020-187, IRS: Deadline to return distributions to retirement accounts is Aug. 31 (8/24/20)</p> <p>IR-2020-185, IRS: Unemployment compensation is taxable; have tax withheld now and avoid a tax-time surprise (8/19/20)</p> <p>IR-2020-180, IRS takes new steps to ensure people with children receive \$500 Economic Impact Payments (8/14/20)</p> <p>Notice 2020-55 provides expanded disaster relief, in the form of a postponement until October 31, 2020 for taxpayers who owe a federal excise tax for sales of sport fishing or archery equipment for the first quarter of 2020. (8/7/20)</p> <p>Leave Sharing Plans Frequently Asked Questions (8/3/20)</p> <p>TD 9904, Temporary Regulation, Recapture of Excess Employment Tax Credits under the Families First Act and the CARES Act (7/29/20)</p>		<p>AICPA Press Release on AICPA Coalition Recommends PPP Applicants Use Gross Payroll Approach in Calculations (4/4/20)</p> <p>AICPA Press Release on AICPA Calls on Accounting Profession to Support Rollout of Small Business Relief Program (4/3/20)</p> <p>IRS Installment Agreement Direct Debit Frequently Asked Questions (4/3/20)</p> <p>AICPA Release on ethical implications to consider for COVID-19 PPP loan applications (4/3/20)</p> <p>AICPA Press Release - AICPA Says Current Tax Filing and Payment Extensions Are Not Enough, IRS Must Act Quickly (4/2/20)</p> <p>SBA Guidance – Proposed Regulations – Interim Final Rule on Business Loan Program Temporary Changes; Paycheck Protection Program – Additional Eligibility Criteria and Requirements for Certain Pledges of Loans (PPP) (4/13/20)</p> <p>SBA Guidance – Proposed Regulations – Final Interim Rule on Business Loan Program and Paycheck Protection Program (PPP) – (4/2/20)</p> <p>CNN update on IRS release of stimulus checks (4/2/20)</p> <p>Payments via direct deposit are to begin the week of 4/13 per a briefing the IRS gave to House Ways and Means.</p> <p>Paper checks to start on May 4. IRS says it is capable of issuing 5 million checks a week and will prioritize lower income recipients first.</p> <p>Could take up to 20 weeks to issue all of the paper checks.</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="296 172 682 256">Temporary procedure to fax automatic consent Forms 3115 due to COVID-19 (7/29/20)</p> <p data-bbox="296 293 682 440">NPRM-REG-111879-20, Recapture of Excess Employment Tax Credits under the Families First Act and the CARES Act (7/29/20)</p> <p data-bbox="296 477 682 594">REG-125716-18, Temporary Regulation, Carryback of Consolidated Net Operating Losses (7/8/20)</p> <p data-bbox="296 631 682 743">REG-123027-19 Section 42, Low-Income Housing Credit Compliance-Monitoring Regulations</p> <p data-bbox="296 781 682 959">Notice 2020-58, Provides temporary relief from certain requirements under § 47 of the Internal Revenue Code in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (7/30/20)</p> <p data-bbox="296 997 682 1081">IR-2020-173, IRS grants additional relief for rehabilitation credit deadlines (7/30/20)</p> <p data-bbox="296 1118 682 1203">IR-2020-173, IRS grants additional relief for rehabilitation credit deadlines (7/30/20)</p> <p data-bbox="296 1240 682 1352">IR-2020-172, IRS: New law provides relief for eligible taxpayers who need funds from IRAs and other retirement plans (7/29/20)</p> <p data-bbox="296 1390 682 1474">IR-2020-169, IRS provides guidance on recapturing excess employment tax credits (7/27/20)</p>		<p data-bbox="1520 201 2053 285">DOL Temporary Regulations on Paid Leave under the Families First Coronavirus Response Act (4/1/20 – 124 pages)</p> <p data-bbox="1520 323 2053 440">Department of Treasury Paycheck Protection Program application and accompanying borrower guide and website supplemental information (3/31/20)</p> <hr/> <p data-bbox="1520 477 2053 561">AICPA Press Release on AICPA Urges Treasury, IRS to Act Immediately to Provide Broader Tax Filing and Payment Relief (3/27/20)</p> <p data-bbox="1520 599 2053 654">AICPA letter to Treasury on essential services (3/26/20)</p> <p data-bbox="1520 691 2053 776">AICPA Comment Letter to Treasury and IRS on Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (3/26/20)</p> <hr/> <p data-bbox="1520 813 2053 898">AICPA Press Release on AICPA Says Senate’s \$2 Trillion Economic Stimulus Bill is Great Step for Small Businesses and Employees (3/26/20)</p> <p data-bbox="1520 935 2053 1024">AICPA part of ASAE coalition letter calling for section 501(c)(6) organizations to be included in PPP or similar programs (4/2/20)</p> <p data-bbox="1520 1062 2053 1117">AICPA part of Chamber Coalition Letter of Emergency Assistance for Non-Profits (3/25/20)</p> <p data-bbox="1520 1154 2053 1239">AICPA Press Release on AICPA Calls on Treasury, IRS to Provide Extensive Relief to Taxpayers (3/25/20)</p> <p data-bbox="1520 1276 2053 1304">IRS Coronavirus Tax Relief Webpage (3/26/20)</p> <p data-bbox="1520 1341 2053 1425">SBA – (Economic Injury) Disaster Loan Assistance (EIDL) link to SBA website (3/31/20)</p> <p data-bbox="1520 1430 2053 1482">(OMB Control #3247-0406, Expiration Date: 09/30/2020) (Note: It currently appears that this</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 196 688 318">IR-2020-162, IRS: Seniors, retirees not required to take distributions from retirement accounts this year under new law (7/17/20)</p> <p data-bbox="279 350 653 407">FS-2020-10, IRS payment options (7/9/20)</p> <p data-bbox="279 440 646 561">Notice 2020-57, Update for Weighted Average Interest Rates, Yield Curves, and Segment Rates (7/16/20)</p> <p data-bbox="289 594 678 773">Notice 2020-56, Additional Relief with Respect to Deadlines under Section 501(r)(3) Applicable to Hospital Organizations Affected by the Ongoing Coronavirus Disease 2019 Pandemic (7/14/20)</p> <p data-bbox="289 805 688 984">Notice 2020-54, Guidance on Reporting Qualified Sick Leave Wages and Qualified Family Leave Wages Paid Pursuant to the Families First Coronavirus Response Act (7/8/20)</p> <p data-bbox="289 1016 684 1170">Notice 2020-53, Temporary relief from certain requirements for qualified low-income housing projects and for qualified residential rental projects (7/10/20)</p> <p data-bbox="289 1203 688 1357">Notice 2020-52, COVID-19 Relief and Other Guidance on Mid-Year Reductions or Suspensions of Contributions to Safe Harbor § 401(k) and § 401(m) Plans (6/23/20)</p> <p data-bbox="289 1390 667 1446">Notice 2020-50, Guidance for Coronavirus-Related Distributions</p>		<p data-bbox="1518 172 2022 228">program is accepting applications from section 501(c)(3) and 501(c)(6) organizations.)</p> <p data-bbox="1518 261 2043 318">SBA Paycheck Protection Program (PPP) link to SBA website (3/31/20)</p> <p data-bbox="1518 350 2001 440">DOL Guidance on Paid Sick Leave and Expanded FMLA under the Enacted Families First Coronavirus Response Act (3/24/20)</p> <p data-bbox="1518 472 2032 651">“...As explained by a Labor Department release (March 24, 2020), provisions in the new law will give funds to U.S. businesses with fewer than 500 employees to provide employees with paid leave, either for the employee’s own health needs or to care for family members.</p> <p data-bbox="1518 659 1812 683">The guidance also includes:</p> <ul data-bbox="1591 691 2022 813" style="list-style-type: none"> • Fact sheet for employees • Fact sheet for employers • Questions and answers (updated to 59 questions and answers 3/30/20)” <p data-bbox="1518 821 1717 846">(Update, 3/24/20)</p> <p data-bbox="1518 878 2011 967">DOL website: COVID-19 FAQs on employee plans’ retirement benefits, pg 7 - 11 (update 4/30/20)</p> <p data-bbox="1518 1000 2022 1057">AICPA FAQs on Coronavirus and Tax Impact FAQs (3/25/20)</p> <p data-bbox="1518 1089 2032 1146">AICPA Tax Snapshot – Coronavirus Individual and Small Business Impacts (3/25/20)</p> <p data-bbox="1518 1179 2032 1268">AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding (3/24/20)</p> <p data-bbox="1518 1300 2022 1390">AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p data-bbox="1518 1422 1959 1479">AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>and Loans from Retirement Plans Under the CARES Act (6/19/20)</p> <p>Notice 2020-48, Relief for Taxpayers Affected by Ongoing Coronavirus Disease Pandemic, Related to Sport Fishing Equipment and Bows and Arrows Excise Tax Filing and Payment Deadlines (6/22/20)</p> <p>CARES Act Coronavirus Relief Fund frequently asked questions (7/6/20)</p> <p>Frequently Asked Questions about Taxation of Provider Relief Payments (7/6/20)</p> <p>IRS Statement on Economic Impact Payments by state (6/26/20)</p> <p>IRS Statement on Taxpayer Assistance Centers (6/26/20)</p> <p>IRS statement on interest payments (6/24/20)</p> <p>IR-2020-158, IRS is sending letters to those experiencing a delay with advance payment of employer credits (7/15/20)</p> <p>IR-2020-156, IRS provides additional relief for tax-exempt hospitals: Deadline for completing certain needs assessment requirements moved to Dec. 31 (7/14/20)</p> <p>IR-2020-154, IRS reminder: File and pay 2019 business taxes by July</p>		<p>Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions (3/18/20)</p> <p>AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</p> <p>AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/20)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p> <p>FEMA News Release HQ-20-017-FactSheet (3/13/20) “COVID-19 Emergency Declaration Release date: March 13, 2020 Release Number: HQ-20-017-FactSheet</p> <p>President Directs FEMA Support Under Emergency Declaration for COVID-19 and blog and article explaining it.</p> <p>FEMA Disaster Declaration Process</p> <p>Treasury Page on Coronavirus: Resources, Updates, and What You Should Know Government response to Coronavirus page</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 172 688 228">15; 2020 estimated tax also due (7/14/20)</p> <p data-bbox="289 269 688 358">IR-2020-153, IRS reminder: Taxpayers can get an extension to Oct. 15 to file taxes (7/14/20)</p> <p data-bbox="289 399 688 545">IR-2020-150, IRS gives tips on filing, paying electronically and checking refunds online; 2019 tax returns and payments due July 15 (7/13/20)</p> <p data-bbox="289 586 688 675">IR-2020-148, IRS provides last-minute tips for last-minute filers (7/10/20)</p> <p data-bbox="289 716 688 829">IR-2020-144, Treasury, IRS issue guidance on reporting qualified sick and family leave wages paid (7/8/20)</p> <p data-bbox="289 870 688 959">IR-2020-142, Taxpayers need to resume payments by July 15 (7/8/20)</p> <p data-bbox="289 1000 688 1146">IR-20-140, IRS reminds members of the U.S. Armed Forces of special tax breaks, helpful resources as the July 15 tax deadline approaches (7/7/20)</p> <p data-bbox="289 1187 688 1308">IR-2020-138, Treasury Department and IRS issue guidance for consolidated groups regarding net operating losses (7/2/20)</p> <p data-bbox="289 1349 688 1406">IR-2020-136, IRS provides tax relief for the low-income housing</p>		<p data-bbox="1514 172 2043 407">Democrats on the Ways and Means Committee sent IRS Commissioner Charles Rettig a letter on March 10 inquiring about a possible postponement. On March 11, a group of Senators followed with their own correspondence “urging [Rettig] to provide significant flexibility on the April 15 tax filing season deadline for individual taxpayers.”</p> <p data-bbox="1514 448 2043 683">Small Business Roundtable and the U.S. Small Business Administration (SBA) webcast (3/27/20) archive Senate Small Business Committee Guide to the CARES Act For more information, contact covid@smallbusinessroundtable.org with any questions.”</p> <p data-bbox="1514 724 1749 748">Enacted Legislation:</p> <p data-bbox="1514 789 2043 894">Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, H.R.6074, Public Law No: 116-123) (enacted 3/6/20)</p> <p data-bbox="1514 935 2043 1146">H.R. 6201, Families First Coronavirus Response Act (FFCRA) enacted 3/18/20. It provides a variety of relief although is limited in tax relief. It includes:</p> <ul data-bbox="1545 1057 2007 1146" style="list-style-type: none"> • expand unemployment benefits • exclude from income any “emergency leave benefits.” <p data-bbox="1514 1187 2043 1471">(H.R. 6201) – enacted. It does not include the payroll tax cut the President has called for but it would provide tax cuts to employers to offset the costs of offering emergency sick leave. The package would also provide a refundable credit against self-employment tax. The credit would cover 100% of self-employed individuals’ sick-leave equivalent or 67% if they were taking care of a sick family member or child if their school was closed. It would also require insurers and</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="291 172 659 228">credit and bonds for qualified residential rental projects (7/1/20)</p> <p data-bbox="291 269 659 386">IR-2020-135, IRS unclaimed refunds of \$1.5 billion waiting for tax year 2016; taxpayers face July 15 deadline (7/1/20)</p> <p data-bbox="291 427 674 544">IR-2020-134, Taxpayers should file by July 15 tax deadline; automatic extension to Oct. 15 available (6/29/20)</p> <p data-bbox="291 584 680 701">IR-2020-131, IRS: July 15 tax payment deadline approaching; plan on scheduling multiple payments now (6/26/20)</p> <p data-bbox="291 742 684 891">IR-2020-127, IRS announces rollover relief for required minimum distributions from retirement accounts that were waived under the CARES Act (6/23/20)</p> <p data-bbox="291 932 665 1081">IR-2020-126, IRS extends July 15, other upcoming deadlines for tornado victims in parts of the South; provides other relief (6/23/20)</p> <p data-bbox="291 1122 655 1239">IR-2020-124, Relief for taxpayers affected by COVID-19 who take distributions or loans from retirement plans (6/19/20)</p> <p data-bbox="291 1279 669 1369">IR-2020-122, IRS outlines changes to health care spending available under CARES Act (6/17/20)</p> <p data-bbox="291 1409 663 1459">IR-2020-121, IRS alert: Economic Impact Payments belong to</p>		<p data-bbox="1514 172 2032 347">federal health programs to fully cover virus testing. The new version that passed the House late on 3/16 would limit a “qualifying need” for FMLA leave to instances where an employee can’t work or telecommute because their child’s school, day care, or child care is unavailable.</p> <p data-bbox="1514 388 1934 438">CARES Act (H.R. 748) (Stimulus bill) (P.L. 116-136)</p> <p data-bbox="1514 446 1686 467">The Senate bill:</p> <ul data-bbox="1514 475 2039 1057" style="list-style-type: none"> <li data-bbox="1514 475 2024 592">• Includes money for employee salaries under \$100,000; paid sick or medical leave; insurance premiums; and mortgage, rent and utility payments <li data-bbox="1514 600 2024 717">• Sets the funds up as a loan that is eligible for 100% forgiveness if used for the above purposes and in conjunction with guidelines related to staff retention <li data-bbox="1514 725 1990 875">• Provides funding for businesses or 501(c)(3) nonprofits with less than 500 employees, including sole-proprietors, independent contractors, and other self-employed individuals <li data-bbox="1514 883 2039 1057">• Waves affiliation rules for businesses in the hospitality and restaurant industries, and specifies that businesses with more than one physical location can be eligible so long as no one location employees more than 500 individuals <p data-bbox="1514 1097 2007 1148">CARES Act (H.R. 748) (version BAI20215) (P.L. 116-136)</p> <p data-bbox="1566 1188 1990 1209">Tax Provisions of Senate CARES Act</p> <p data-bbox="1514 1250 2007 1425">The CARES Act includes only 14 tax provisions, but they are significant. The following is a bullet point summary of the tax provisions. There are more details behind the bullet points; this summary is intended to provide an overview of the provisions.</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>recipient, not nursing homes or care facilities (6/16/20)</p> <p>IR-2020-120, Treasury, IRS provide tax relief to investors and businesses affected by COVID-19 in new markets tax credit transactions (6/12/20)</p> <p>IRS Statement on Balance Due Notices (6/12/20)</p> <p>FAQs for Nonresident Alien Individuals and Foreign Businesses with Employees or Agents Impacted by COVID-19 Emergency Travel Disruptions (6/12/20)</p> <p>Notice 2020-49 provides a CDE or QALICB with relief for certain specified time-sensitive acts that are due to be performed between April 1, 2020, and Dec. 31, 2020, in order to meet requirements under section 45D of the Internal Revenue Code and its regulations. (6/12/20)</p> <p>Notice 2020-46, Treatment of Amounts Paid to Section 170(c) Organizations under Employer Leave-Based Donation Programs to Aid Victims of the Coronavirus Disease (COVID-19) Pandemic (6/11/20)</p> <p>FAQs - Carryback of NOLs by certain exempt organizations (6/8/20)</p> <p>Paycheck Protection Program Flexibility Act (H.R. 7010, enacted 6/5/20)</p>		<p>Information provided below is based upon the section numbers in the legislation.</p> <p>2201--Recovery rebates for individuals</p> <ul style="list-style-type: none"> • \$1,200 advance credit per person • \$500 per qualifying child • Qualifying taxpayers are under \$75,000 AGI (\$150,000 MFJ, \$112,500 for head of household) <ul style="list-style-type: none"> ○ Phase-out based upon 5% of AGI in excess • Advance payments will be based on 2019 reported income <ul style="list-style-type: none"> ○ If 2019 has not been filed, payments will be based upon 2018 return ○ 2020 tax returns will reconcile entitlement; if 2020 income exceeds the above AGI limits, repayments will occur ○ If no return due to lack of income, payments based upon Form SSA-1099 or RRB-1099 • Pay back if 2020 income exceeds limits • Payments expected to take several weeks <p>2202—Retirement funds</p> <ul style="list-style-type: none"> • Retirement distributions for COVID-related distributions up to \$100k not subject to 72(t) penalty <ul style="list-style-type: none"> ○ COVID-related: Taxpayer or diagnosed, or a person who experiences adverse financial consequences as a result of quarantine, furlough, laid-off, work-hour reduction, unable to work due to lack of child care • May be repaid within 3 years of distribution (i.e., treated as a rollover which meets 60-day requirement)

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 289">IR-2020-117, IRS reminder: Deadline postponed to July 15 for those who pay estimated taxes (6/9/20)</p> <p data-bbox="289 321 688 410">IR-2020-115, IRS warns against COVID-19 fraud; other financial schemes (6/8/20)</p> <p data-bbox="289 443 688 561">COVID Tax Tip 2020-86, Tax returns are due today: taxpayers who can't pay should still file today (7/15/20)</p> <p data-bbox="289 594 688 683">COVID Tax Tip 2020-85, Major changes to retirement plans due to COVID-19 (7/14/20)</p> <p data-bbox="289 716 688 834">COVID Tax Tip 2020-84, Have an installment agreement or payment plan? Payments should resume starting July 15 (7/13/20)</p> <p data-bbox="289 867 688 985">COVID Tax Tip 2020-81, The postponed federal tax deadline applies to taxpayers living overseas (7/7/20)</p> <p data-bbox="289 1018 688 1136">COVID Tax Tip 2020-79, Deadline for estimated tax payments postponed until Wednesday, July 15 (7/2/20)</p> <p data-bbox="289 1169 688 1320">COVID Tax Tip 2020-77, Here are reasons people should file a 2019 tax return: Economic Impact Payment, tax credits available for some (6/30/20)</p> <p data-bbox="289 1352 688 1442">COVID Tax Tip 2020-74, Keep Economic Impact Payment notice with other tax records (6/23/20)</p>		<ul data-bbox="1564 170 2005 349" style="list-style-type: none"> Income is spread over 3 years if not repaid Loan from employer plans: limit increased from \$50k to \$100k Due date of outstanding loan in 2020 deferred one year <p data-bbox="1516 357 1984 414">2203—Required Minimum Distributions (RMDs)</p> <ul data-bbox="1564 422 2037 568" style="list-style-type: none"> RMD not in effect for 2020 for current or new RMDs If first required distribution not made in 2019: April 1, 2020 distribution requirement waived <p data-bbox="1516 576 1963 633">2204—Partial above the line charitable deduction</p> <ul data-bbox="1564 641 2026 722" style="list-style-type: none"> Above the line \$300 cash charitable deduction for 2020 (i.e., can deduct up to \$300 without itemizing deductions) <p data-bbox="1516 730 1921 787">2205—Increase limits on charitable contributions</p> <ul data-bbox="1564 795 2026 1063" style="list-style-type: none"> Eliminates the 60% limitation for cash donations <ul data-bbox="1659 852 2016 933" style="list-style-type: none"> Allows deduction for cash contributions up to 100% of AGI Corporate level raised to 25% of taxable income Food limit increased to 25% of taxable income from the business (from 15%) <p data-bbox="1516 1071 1984 1128">2206—Exclusion from income for limited employer payments of student loans</p> <ul data-bbox="1564 1136 2026 1347" style="list-style-type: none"> Employer payment on employee student loans is tax-free fringe benefit for 2020 Not to exceed \$5,250 decreased by other educational assistance programs Other provisions continue to apply (e.g., not for a related party employee) <p data-bbox="1516 1356 1900 1380">2301—Employee retention credit</p> <ul data-bbox="1564 1388 2005 1469" style="list-style-type: none"> Credit against employer 6.2% FICA payroll taxes for 50% of wages for each quarter

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>COVID Tax Tip 2020-73, Returning an Economic Impact Payment (6/18/20)</p> <p>COVID Tax Tip 2020-71, An extension to file is not an extension to pay taxes (6/16/20)</p> <p>COVID Tax Tip 2020-70, An Economic Impact Payment can come on a prepaid debit card (6/12/20)</p> <p>COVID Tax Tip 2020-67, Who qualifies for which new employer tax credit? (6/9/20)</p> <p>COVID Tax Tip 2020-66, Many multilingual resources are available on IRS.gov (6/4/20)</p> <p>COVID Tax Tip 2020-65, Answers to tax questions are just a few clicks away on IRS.gov (6/3/20)</p> <p>Revenue Procedure 2020-34 grants temporary relief to arrangements that 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 allow them to make certain modifications to their mortgages loans and their lease agreements, and to accept additional cash contributions without jeopardizing their tax status as grantor trusts. (6/4/20)</p> <p>IR-2020-114, IRS provides answers about Coronavirus related tax relief for Qualified Opportunity Funds and investors and Notice 2020-39</p>		<ul style="list-style-type: none"> • Limit of \$10,000 per employee, cumulatively • Limited to employment taxes • Refundable if in excess • Has to have: <ul style="list-style-type: none"> ○ Operation of trade or business fully or partially suspended during calendar quarter due to governmental orders limiting commerce, trade, or group meetings due to COVID; or ○ A 50% decline in revenues measured by quarter compared to prior year quarter ○ Applicable to tax-exempts (without decline in revenue provision) ○ Employers with more than 100 full-time employees: <ul style="list-style-type: none"> ▪ Employees not able to work as result of government-ordered suspended operations or meeting decline in revenues test ○ Employers with 100 or fewer full-time employees: <ul style="list-style-type: none"> ▪ Wages paid during government-order suspended operations or meeting decline in revenues test • Credit measured on wages plus certain excludible group health plan costs • No retention credit if employer receives covered SBA loan under Section 7(a)(36) of Small Business Act (a new provision in this legislation) • Retention credit not applicable to governments • Effective for wages March 12, to December 31, 2020

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>answers questions and updated Qualified Opportunity Zones faqs regarding relief from certain requirements under section 1400Z-2 of the Internal Revenue Code (Code) and the implementing regulations. (6/4/20)</p> <p>IR-2020-111 159 million Economic Impact Payments processed; Low-income people and others who aren't required to file tax returns can quickly register for payment with IRS Non-Filers tool (6/3/20)</p> <p>IR-2020-110 IRS provides relief to retirement plan participants to sign elections remotely (6/3/20)</p> <p>IRS Notice 2020-42 Temporary Relief from the Physical Presence Requirement for Spousal Consents Under Qualified Retirement Plans (6/3/20)</p> <p>IR-2020-109, IRS reminder: June 15 tax deadline postponed to July 15 for taxpayers who live and work abroad (6/2/20)</p> <p>IRS Notice 2020-41, Beginning of Construction for Sections 45 and 48; Extension of Continuity Safe Harbor to Address Delays Related to COVID-19 (PDF) (5/28/20)</p> <p>Notice 2020-39, Relief for Qualified Opportunity Funds and Investors Affected by Ongoing Coronavirus Disease 2019</p> <p>IRS Notice 2020-35 postpones deadlines for certain specified time-</p>		<p>2302—Delay of payment of employer payroll taxes</p> <ul style="list-style-type: none"> • Deferral of employer share of 6.2% FICA • No deferral if loan under Section 7(a)(36) of Small Business Act is forgiven • 50% of SE tax allowed to be deferred • 50% of deferred amounts due on December 31, 2021 and remainder on December 31, 2022 <p>2303—NOL 5-year carryback and waiver of 80% taxable income limit</p> <ul style="list-style-type: none"> • 80% of taxable income limitation is waived for 2018-2020; now 100% of taxable income may be offset • 2018, 2019 and 2020 NOLs can be carried back 5 years • Conforming applicable dates of NOL rules for TCJA carryback • May elect or revoke election to forgo carryback within 120 days of enactment • Special REIT rules <p>2304—Excess business losses limit eliminated for pre-2021 years</p> <ul style="list-style-type: none"> • No EBL for pre-2021 • EBL eliminates wages from business income • EBL will be effective January 1, 2021 to December 31, 2025 <p>2305—Acceleration of corporate AMT credits</p> <p>2306—Modifications to business interest expense limits</p> <ul style="list-style-type: none"> • Interest limitation increased to 50% for 2019 and 2020 • Does not apply to partnerships for 2019 but partner can use 50% of disallowed 2019 amount in 2020 • May elect out of these changes

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>sensitive actions with respect to certain employment taxes, employee benefit plans, exempt organizations, and Coverdell education savings accounts on account of the ongoing COVID-19 pandemic (5/28/20)</p> <p>FAQs for Individuals Claiming the Medical Condition Exception in 2020 (5/27/20)</p> <p>Questions and Answers about NOL Carrybacks of C Corporations to Taxable Years in which the Alternative Minimum Tax Applies (5/27/20)</p> <p>FS-2020-09, IRS' People First Initiative provides compliance relief (6/2/20)</p> <p>FS-2020-08, Schedule and electronically pay federal taxes due by July 15 (5/28/20)</p> <p>FS-2020-07, Calculating the Economic Impact Payment (5/21/20)</p> <p>IR-2020-106, Treasury, IRS provide safe harbor for taxpayers that develop renewable energy projects (5/27/20)</p> <p>IR-2020-105, Economic Impact Payments being sent by prepaid debit cards, arrive in plain envelope; IRS.gov answers frequently asked questions (5/27/20)</p> <p>IR-2020-101, Treasury, IRS release latest state-by-state Economic</p>		<ul style="list-style-type: none"> • May use 2019 taxable income in calculating 2020 taxable income <p>2307—Qualified improvement property (QIP) retroactive fix</p> <ul style="list-style-type: none"> • QIP is now 15-year property • Bonus depreciation allowed retroactively • Effective for 2018 <p>2308—Temporary exception from excise tax for alcohol used to produce hand sanitizer</p> <p>3601—FFCRA, Limitation on Paid Leave</p> <ul style="list-style-type: none"> • Employer not required to pay more than \$200 per day and \$10,000 in aggregate per employee <p>3602—FFCRA, Limitation on Paid Sick Leave</p> <ul style="list-style-type: none"> • Employer not required to pay more than \$511 per day and \$5,110 in the aggregate per employee for: <ul style="list-style-type: none"> ○ Employee subject to quarantine or isolation order ○ Advised to self-quarantine by health care provider ○ Employee experiencing symptoms of COVID-19 and seeking medical diagnosis • Employer not required to pay more than \$200 per day and \$2,000 in the aggregate per employee <ul style="list-style-type: none"> ○ Employee caring for individual subject to quarantine or isolation order or advised to self-quarantine ○ Employee caring for employee's child if the school or place of care has closed ○ Employee is experiencing any other substantially similar condition (specified by Secretary of HHS in consultation with Secretaries of Treasury and Labor) <p>3605—Paid leave for rehired employees</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 228">Impact Payment figures for May 22, 2020 (5/22/20)</p> <p data-bbox="289 256 659 412">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)</p> <p data-bbox="289 440 669 531">COVID Tax Tip 2020-63, Employers can grant paid leave for COVID-19 (5/28/20)</p> <p data-bbox="289 558 653 649">COVID Tax Tip 2020-62, Economic Impact Payment FAQs updated on IRS.gov (5/27/20)</p> <p data-bbox="289 677 669 803">COVID Tax Tip 2020-61, Millions of people will get their Economic Impact Payment by prepaid debit card (5/26/20)</p> <p data-bbox="289 831 659 987">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)</p> <p data-bbox="289 1015 680 1141">COVID Tax Tip 2020-60, Here are answers to a few common questions about Economic Impact Payments (5/21/20)</p> <p data-bbox="289 1169 653 1295">COVID Tax Tip 2020-59, Here's why some people's Economic Impact Payment is different than expected (5/20/20)</p> <p data-bbox="289 1323 674 1450">COVID Tax Tip 2020-58, Employee retention credit available for businesses affected by COVID-19 (5/19/20)</p>		<ul style="list-style-type: none"> <li data-bbox="1562 170 1934 228">• Modifies definition of eligible employees <p data-bbox="1514 228 2028 287">3606—Advance refunding of FFCRA payroll credits</p> <ul style="list-style-type: none"> <li data-bbox="1562 293 2028 352">• Advance refunding of Paid Sick Leave Credit and Emergency FMLA <p data-bbox="1514 352 2011 410">3607—Expands DOL authority to postpone certain deadlines</p> <p data-bbox="1514 440 1755 472">FINAL FINAL TEXT</p> <p data-bbox="1514 505 1793 537">SECTION BY SECTION</p> <p data-bbox="1514 566 1898 599">FAQ Courtesy of Leader McCarthy</p> <p data-bbox="1514 628 1871 660">WAYS AND MEANS info. on:</p> <p data-bbox="1514 690 1917 722">Tax provisions in Senate CARES bill</p> <p data-bbox="1514 751 1997 812">Unemployment provisions in Senate CARES bill</p> <p data-bbox="1514 841 2034 873">Small business provisions in Senate CARES bill</p> <p data-bbox="1514 902 1961 963">Distressed industries provisions in Senate CARES bill</p> <p data-bbox="1514 992 1955 1024">Health provisions in Senate CARES bill .</p> <p data-bbox="1514 1053 1961 1086">ENERGY AND COMMERCE info. on</p> <p data-bbox="1514 1115 2007 1148">E & C Jurisdiction info in Senate CARES bill</p> <p data-bbox="1514 1177 1902 1209">FINANCIAL SERVICES info. on</p> <p data-bbox="1514 1239 1923 1271">FSC provisions in Senate CARES bill</p> <p data-bbox="1514 1300 1850 1333">APPROPRIATIONS info. on</p> <p data-bbox="1514 1362 1986 1395">Approps. Provisions in Senates CARES bill</p> <p data-bbox="1514 1424 1780 1456">MORE COMMITTEES</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 289">Treasury News Release: Treasury is Delivering Millions of Economic Impact Payments by Prepaid Debit Card (5/18/20)</p> <p data-bbox="289 321 688 440">IRS Draft Schedule R to Form 941 on Allocation Schedule for Aggregate Form 941 Filers on employer payroll taxes (5/18/20)</p> <p data-bbox="289 472 688 623">IRS DRAFT Form 8915B on Qualified 2017 Disaster Retirement Plan Distributions and Repayments (for CARES Act withdrawals) (3/24/20)</p> <p data-bbox="289 656 688 751">IRS IR-2020-97, IRS adds phone operators to answer Economic Impact Payment questions (5/18/20)</p> <p data-bbox="289 784 688 1032">SBA Paycheck Protection Program (PPP) Loan Forgiveness Application and Instructions for Borrowers (fill-in form) (OMB control number 3245-0407 (expiration date 10/31/2020) SBA Form 3508 and press release number 20-41 (5/15/20)</p> <p data-bbox="289 1065 688 1222">IRS IR-2020-96, IRS expands partner materials for Economic Impact Payments; continues sweeping effort to share details in multiple languages (5/15/20)</p> <p data-bbox="289 1255 688 1351">IRS FS-2020-06, New credits fund employers for Coronavirus-related paid leave (5/15/20)</p> <p data-bbox="289 1383 688 1442">JCT revenue estimate of HEROES Act (5/15/20)</p>		<p data-bbox="1514 170 2003 196">Ed & Labor provisions in Senate CARES bill</p> <p data-bbox="1514 228 1919 254">T&I provisions in Senate CARES bill</p> <p data-bbox="1514 287 1990 345">Small business provisions in Senate CARES bill</p> <p data-bbox="1514 378 2024 404">House Admin provisions in Senate CARES bill</p> <p data-bbox="1514 436 1997 532">CARES Act tax provisions aim to stabilize pandemic-ravaged economy (Journal of Accountancy, 3/25/20)</p> <p data-bbox="1514 565 2011 660">Paycheck Protection Program and Health Care Enhancement Act, H.R. 266, P.L. 116-139 (enacted 4/24/20)</p> <p data-bbox="1514 693 1997 789">Paycheck Protection Program Flexibility Act (PPFA) (P.L. 116-142) (H.R. 7010, enacted 6/5/20)</p> <p data-bbox="1514 821 2003 901">Act extending PPP from CARES Act through 8/8/20 - Public Law No: 116-147, S. 4116, enacted 7/8/20 (7/8/20)</p> <p data-bbox="1514 933 2018 1052">The U.S. Tax Court announced it would reschedule hearings or trials as needed, and urged individuals not to come into the building if they felt sick.</p> <p data-bbox="1514 1084 2003 1203">2019 Canadian Individual Income Tax Returns (Form T1) originally due April 30, 2020, now due June 1, 2020. See additional info on tax payment deferral.</p> <p data-bbox="1514 1235 2024 1294">Global tax developments summary on COVID-19 (3/22/20)</p> <p data-bbox="1514 1326 1766 1352">CDC Coronavirus page</p> <p data-bbox="1514 1385 2032 1445">CDC implementation of mitigation strategies for communities with local COVID-19 transmission</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 349">SBA Interim final rule - Docket Number SBA-2020-2028 RIN 3245-AH42 Business Loan Program Temporary Changes: Paycheck Protection Program – Loan Increases (5/13/20)</p> <p data-bbox="289 381 640 470">IRS FAQs: Aviation Excise Tax Holiday under the CARES Act (5/12/20)</p> <p data-bbox="289 503 678 625">IR-2020-95- IRS provides tax relief through increased flexibility for taxpayers in section 125 cafeteria plans (5/12/20)</p> <p data-bbox="289 657 640 868">Notice 2020-29 extends claims periods for taxpayers to apply unused amounts remaining in a health FSA or dependent care assistance program for expenses incurred through December 31, 2020. (5/12/20)</p> <p data-bbox="289 901 646 982">Notice 2020-33 increases unused health FSA carryover amounts to \$550. (5/12/20)</p> <p data-bbox="289 1015 625 1112">COVID Tax Tip 2020-57, IRS People First Initiative provides relief to taxpayers (5/14/20)</p> <p data-bbox="289 1144 661 1258">COVID Tax Tip 2020-56, IRS People First Initiative provides relief to taxpayers facing COVID-19 issues (5/13/20)</p> <p data-bbox="289 1291 651 1412">COVID Tax Tip 2020-55, What people really want to know about Economic Impact Payments (5/12/20)</p>		<p data-bbox="1514 170 1900 194">Bloomberg tax coronavirus updates</p> <p data-bbox="1514 227 2016 284">Small Business Administration website related to SBA loans and</p> <p data-bbox="1514 316 1995 381">ASAE's one-pager for provisions in the bill relevant to associations and nonprofit groups</p> <p data-bbox="1514 414 2016 503">Journal of Accountancy article on CARES Act tax provisions aim to stabilize pandemic-ravaged economy (3/25/20)</p> <p data-bbox="1514 535 2026 592">Conditional coronavirus relief provided by SEC Global coronavirus map, which is updated daily.</p> <p data-bbox="1514 625 1932 649">Update on PPP information (12/21/20)</p> <p data-bbox="1514 682 2037 738">Consolidated Appropriations Act, 2021 – Senate Amendment to HR 133 (12/21/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 289"> IRS Statement on Competent Authority Filing Modifications and APMA APA Consultations (5/11/20) </p> <p data-bbox="289 321 688 410"> IR-20-93, Why the Economic Impact Payment amount could be different than anticipated (5/11/20) </p> <p data-bbox="289 443 688 561"> COVID Tax Tip 2020-54, Taxpayers act now to receive Economic Impact Payments by direct deposit (5/11/20) </p> <p data-bbox="289 594 688 865"> SBA Interim Final Rule - Docket Number SBA-2020-0026 RIN 3245-AH41 Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP Loan Request (5/8/20) </p> <p data-bbox="289 898 688 1016"> SBA Inspector General (IG) Flash Report on Implementation on the Paycheck Protection Program (PPP) (5/8/20) </p> <p data-bbox="289 1049 688 1138"> FS-2020-05, New Employee Retention Credit helps employers keep employees on payroll </p> <p data-bbox="289 1170 688 1325"> 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) </p> <p data-bbox="289 1357 688 1438"> IR-2020-92, Act by Wednesday for chance to get quicker Economic Impact Payment; timeline for </p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>payments continues to accelerate (5/8/20)</p> <p>IR-2020-91, Treasury, IRS release latest state-by-state Economic Impact Payment figures (5/8/20)</p> <p>IR-2020-89, IRS: Three new credits are available to many businesses hit by COVID-19 (5/7/20)</p> <p>Revenue Procedure 2020-30 on persons abroad not counted for foreign branch rules (5/7/20)</p> <p>IRS FAQs on Higher Education Emergency Relief Fund and Emergency Financial Aid Grants under the CARES Act (5/7/20)</p> <p>IRS EO Update: e-News for Charities & Nonprofits - Form 1023 Paper Submission Transition Period Expires April 30 (5/7/20)</p> <p>IRS article - If you receive certain benefits, your Economic Impact Payment will automatically go on your Direct Express Card (5/8/20)</p> <p>IRS article - 2016 unclaimed refunds deadline extended to July 15 (4/28/20)</p> <p>IRS article - Employee retention credit for businesses affected by COVID-19 (5/8/20)</p> <p>IRS article - New employer credit available for paid sick leave (5/8/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IRS article - New employer credit available for paid family leave (5/8/20)</p> <p>IRS article - You now have until July 15 to file and pay your taxes (5/7/20)</p> <p>IRS article - Answers to questions about Economic Impact Payments available on IRS.gov (4/28/20)</p> <p>IRS article - Subscribe to IRS social media and email for the latest on Economic Impact Payments (4/28/20)</p> <p>COVID Tax Tip 2020-53, COVID-19 paid leave tax credits for small and midsize businesses (5/7/20)</p> <p>COVID Tax Tip 2020-52, Taxpayers have until July 15 to file and pay their taxes (5/6/20)</p> <p>COVID Tax Tip 2020-51, Low-income people are eligible to get an Economic Impact Payment (5/5/20)</p> <p>IRS Webpage on Get My Payment Frequently Asked Questions on Economic Impact Payments (FAQs) (updated 5/6/20 for deceased taxpayer, updated 4/18/20, updated 4/17/20)</p> <p>IRS Info. Release IR-2020-87, IRS retools Settlement Days program in response to COVID-19 pandemic; allows unrepresented taxpayers to settle their cases virtually and reach finality (5/5/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IRS Revenue Procedure 2020-19 on REITs and RICs (5/4/20)</p> <p>IRS FAQs on Coronavirus-related relief for retirement plans and IRAs questions and answers (5/4/20)</p> <p>IRS Notice 2020-25 on Expanded Temporary Rule Allowing Governmental Issuers to Purchase Certain of Their Own Tax-Exempt Bonds (5/4/20)</p> <p>Revenue Procedure 2020-21 provides temporary guidance regarding the public approval requirement under § 147(f) of the Internal Revenue Code (Code) for tax-exempt qualified private activity bonds. (5/4/20)</p> <p>IRS Info. Release IR-2020-86, VA, SSI recipients with eligible children need to act by Tuesday, May 5 to quickly add money to their automatic Economic Impact Payment; ‘Plus \$500 Push’ continues (5/1/20)</p> <p>IRS Info. Release IR-2020-85, Economic Impact Payments continue to be sent, check IRS.gov for answers to common questions (4/30/20)</p> <p>IRS Notice 2020-32 provides guidance regarding the deductibility for Federal income tax purposes of certain otherwise deductible expenses incurred in a taxpayer’s trade or business when the taxpayer</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>receives a loan pursuant to the Paycheck Protection Program. (4/30/20)</p> <p>SBA Interim Final Rule, Docket Number SBA-2020-0023, RIN 3245-AH39, Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Corporate Groups and Non-Bank and Non-Insured Depository Institution Lenders (4/30/20)</p> <p>IRS Revenue Procedure 2020-29 on electronically submitting requests for private letter rulings and other legal advice and allows for electronic signatures on the required documents (4/30/20)</p> <p>IRS draft Form 941 on payroll taxes (new lines 5a, 5b, 11b, and 11c) (4/30/20)</p> <p>IRS Statement: Update on IRS operations (4/29/20)</p> <p>SBA Form 1502 and Instructions (4/29/20)</p> <p>IRS FAQs new FAQ #21 on FATCA updated for FATCA certification due date of 7/1/20 extended to 12/15/20 (4/29/20)</p> <p>Treasury Statements on CARES</p> <p>Treasury and SBA joint statement on the Review Procedure for Paycheck Protection Program Loans (4/28/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 617 196">PPP Disbursement Guidelines</p> <p data-bbox="289 201 394 227">(4/28/20)</p> <p data-bbox="289 261 680 410">IRS Info. Release IR-2020-83, Use IRS Non-Filers: Enter Payment Info Here tool to get Economic Impact Payment; many low-income, homeless qualify (4/28/20)</p> <p data-bbox="289 444 659 561">IRS Info. release IR-2020-82, IRS enhances Get My Payment online application to help taxpayers (4/26/20)</p> <p data-bbox="289 596 680 774">IRS Info. release IR-2020-81, 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)</p> <p data-bbox="289 808 672 1019">IRS Info. release IR-2020-80, Treasury, IRS deliver 88 million Economic Impact Payments in first three weeks, release state-by-state Economic Impact Payment figures (4/28/20 updated, originally 4/24/20)</p> <p data-bbox="289 1053 680 1234">Treasury Department - PAYCHECK PROTECTION PROGRAM - HOW TO CALCULATE MAXIMUM LOAN AMOUNTS – BY BUSINESS TYPE (4/24/20)</p> <p data-bbox="289 1268 646 1352">IRS Frequently Asked Questions (FAQs) on COVID-19 Relief for Estate and Gift (4/23/20)</p> <p data-bbox="289 1386 646 1471">IRS Frequently Asked Questions (FAQs) about Carrybacks of Net Operating Losses (NOLs) for</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Taxpayers who have had Section 965 Inclusion (4/23/20)</p> <p>IRS FAQs on Payroll support for air carriers and contractors under the CARES Act frequently asked questions (4/22/20)</p> <p>IRS Statement on micro-captive letter response relief (4/22/20)</p> <p>Support program for air carriers and contractors (4/21/20)</p> <p>IRS IR-2020-77 (4/21/20), Treasury, IRS announce cross-border tax guidance related to travel disruptions arising from the COVID-19 emergency (4/21/20)</p> <p>Revenue Procedure 2020-20 on Relief for certain nonresident individuals affected by COVID-19 travel disruptions (4/21/20)</p> <p>Revenue Procedure 2020-27 on Relief for certain individuals related to the foreign earned income exclusion under Sec. 911 (4/21/20)</p> <p>IRS FAQ on Information for nonresident aliens and foreign businesses impacted by COVID-19 travel disruptions (4/21/20)</p> <p>IRS Information Release IR-2020-76 - SSA, RRB recipients with eligible children need to act by Wednesday to quickly add money to their automatic Economic Impact Payment; IRS asks for help in the Plus \$500 Push - Special alert for benefit recipients who don't file a</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>tax return and have dependents (4/20/20)</p> <p>IRS Revenue Procedure 2020-28 provides two tax return filing procedures for certain individuals who are eligible for the economic impact payment, but are not otherwise required to file 2019 Federal income tax returns. (4/20/20)</p> <p>IRS Statement on Getting Answers to Economic Impact Payment Questions (4/18/20)</p> <p>IRS Revenue Procedure 2020-25 on Qualified Improvement Property (4/17/20)</p> <p>IRS Revenue Ruling 2020-08 on Foreign Tax Credits and Net Operating Losses (4/17/20)</p> <p>SBA Report on the PPP (4/17/20)</p> <p>IRS Webpage on Get My Payment Frequently Asked Questions on Economic Impact Payments (FAQs) (updated 5/6/20 for deceased taxpayer, updated 4/18/20, updated 4/17/20)</p> <p>IRS Webpage on Economic Impact Payment Information Center and FAQs on Economic Income Payments (updated 4/17/20)</p> <p>IRS new Frequently Asked Questions (FAQs) regarding COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses --</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>sick leave and family leave (4/17/20)</p> <p>IRS IR-2020-75 on Veterans Affairs recipients will receive automatic Economic Impact Payments; Step follows work between Treasury, IRS, VA (4/17/20)</p> <p>SBA Statement on Website about unable to accept new application for PPP (4/16/20)</p> <p>SBA Procedural Notice 5000-20020 on Implementation of Section 1112 of the CARES Act, Subsidy for Certain Loan Payments, for the 7(a) and 504 Loan Programs (4/16/20)</p> <p>IRS IR-2020-74, IRS: Free File use soars; taxpayers still have time to do their taxes for free (4/16/20)</p> <p>IRS Statement on Get My Payment Application: Status Not Available (4/15/20)</p> <p>IRS IR-2020-73, Supplemental Security Income recipients will receive automatic Economic Impact Payments; step follows work between Treasury, IRS, Social Security Administration (4/15/20)</p> <p>IRS IR-2020-72, Treasury, IRS unveil online application to help with Economic Impact Payments (4/15/20)</p> <p>IR-2020-71, IRS, Security Summit partners warn tax professionals on scams, urge additional security</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>measures to protect taxpayer data (4/14/20)</p> <p>IRS EO Update eNews for Charities and Nonprofits on extending deadlines for Forms 990 series, 990-T, 1120-POL, and 4720, 5227, 8871, 8872, and 8976 (4/14/20)</p> <p>COVID Tax Tip 2020-50, VA and SSI recipients act now to add eligible children to Economic Impact Payment (5/4/20)</p> <p>COVID Tax Tip 2020-49, SSI and VA recipients with a child who don't file taxes should visit IRS.gov (5/1/20)</p> <p>IRS COVID Tax Tip 2020-48, Tools to help people get their Economic Impact Payment (4/30/20)</p> <p>IRS COVID Tax Tip 2020-47, Common errors to avoid when filing for advance payment of employer credits (4/29/20)</p> <p>IRS COVID Tax Tip 2020-46, Who can get more Economic Impact Payment money for children (4/28/20)</p> <p>IRS COVID Tax Tip 2020-45, Taxpayers with a filing requirement must file a tax return to get an Economic Impact Payment (4/23/20)</p> <p>IRS COVID Tax Tip 2020-44, Questions about Economic Impact Payments (4/22/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IRS COVID Tax Tip 2020-43, Most Economic Impact Payments are being sent automatically (4/21/20)</p> <p>IRS COVID Tax Tip 2020-42, Taxpayers should be aware of Coronavirus-related scams (4/16/20)</p> <p>IRS COVID Tax Tip 2020-41, Most Social Security and Railroad Retirement recipients don't need to file a return or provide information to get an Economic Impact Payment (4/15/20)</p> <p>IRS COVID Tax Tip 2020-40, Here's how much individuals will get from the Economic Impact Payments (4/14/20)</p> <p>IRS article - IRS tool to help non-filers get Economic Impact Payments (4/16/20)</p> <p>IRS article - Be on the lookout for coronavirus scammers (4/16/20)</p> <p>IRS article - Find out when your Economic Impact Payment will arrive (4/16/20)</p> <p>IRS article - Who gets an economic impact payment and how much is it? (4/16/20)</p> <p>SBA Guidance – Proposed Regulations – Interim Final Rule on Business Loan Program Temporary Changes; Paycheck Protection Program – Additional Eligibility Criteria and Requirements for Certain Pledges of Loans (PPP) (4/13/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 199 688 347">IRS Memorandum to IRS Services and Enforcement Employees on acceptance of imaged and digital signatures and the electronic transmission of documents (3/27/20)</p> <p data-bbox="289 383 688 561">IRS IR-2020-70 (4/13/20) REMINDER: Schedule and pay federal taxes electronically due by July 15; only a few hours remaining for taxpayers to reschedule payments set for April 15</p> <p data-bbox="289 597 688 834">IRS Revenue Procedure 2020-26 (4/13/20) provides guidance relating to the tax qualification of certain securitization vehicles that hold mortgage loans for which borrowers have participated in forbearance programs arising from the COVID-19 emergency.</p> <p data-bbox="289 870 688 987">IRS Coronavirus and Economic Impact Payments: Resources and Guidance (main IRS page of guidance updated often)</p> <p data-bbox="289 1023 688 1170">IRS FAQs on temporary procedures to fax certain Forms 1139 and 1045 due to COVID-19 (4/30/20 updated, 4/17/20 updated, 4/16/20 updated, originally posted 4/13/20)</p> <p data-bbox="289 1206 688 1263">IRS Statement on Filing Certain Corporate Refund Claims (4/13/20)</p> <p data-bbox="289 1299 688 1385">IRS FAQs on estate tax Form 706 deliveries returned and guidance due to COVID-19 (4/13/20)</p> <p data-bbox="289 1421 688 1474">IRS Rev. Proc. 2020-22 (4/10/20) on section 163(j) election guidance</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="291 199 642 318">IRS FAQs on deferral of employment tax deposits and payments through December 31, 2020 (4/16/20 updated)</p> <p data-bbox="291 354 674 472">IRS FAQs on Installment Agreement Direct Debit Frequently Asked Questions (4/17/20 updated, 4/10/20 updated, originally 4/2/20)</p> <p data-bbox="291 508 680 626">IRS IR-2020-69 (4/10/20) Treasury, IRS launch new web tool to help non-filers register for Economic Impact Payments</p> <p data-bbox="291 662 674 748">IRS IR-2020-68 (4/9/20) IRS urges taxpayers to use electronic options; outlines online assistance</p> <p data-bbox="291 784 646 870">IRS Revenue Procedure 2020-24 (4/9/20) on NOL provision in CARES Act</p> <p data-bbox="291 906 657 1024">IRS IR-2020-67 (4/9/20) IRS provides guidance under the CARES Act to taxpayers with net operating losses</p> <p data-bbox="291 1060 674 1179">IRS Notice 2020-26 (4/9/20) on extension of time to file application for tentative NOL carryback adjustment</p> <p data-bbox="291 1214 684 1357">IRS Notice 2020-23 (4/9/20) Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic</p> <p data-bbox="291 1393 674 1445">IRS IR- 2020-66 (4/9/20) IRS extends more tax deadlines to cover</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>individuals, trusts, estates corporations and others</p> <p>IRS Statement on Filing Corporate Refund Claims (4/8/20)</p> <p>IRS Revenue Procedure 2020-23 (4/8/20) Allows an eligible partnership to file an amended Form 1065</p> <p>Treasury Paycheck Protection Program (PPP) FAQs (5/4/20 updated, 4/28/20 updated, 4/23/20 updated, 4/8/20 updated, 4/6/20 originally posted)</p> <p>SBA Guidance – Proposed Regulations – Final Interim Rule on Business Loan Program and Paycheck Protection Program (PPP) – (4/2/20)</p> <p>IRS Information Release IR-2020-64 (4/2/20)</p> <p>Economic Impact Payments – e-Poster (PDF) (4/2/20)</p> <p>Treasury News Release: Social Security Recipients Will Automatically Receive Economic Impact Payments (4/1/20)</p> <p>DOL Temporary Regulations on Paid Leave under the Families First Coronavirus Response Act (4/1/20)</p> <p>IRS Notice 2020-22 (PDF), Relief from Penalty for Failure to Deposit Employment Taxes (3/31/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IRS Information Release IR-2020-62 on Employee Retention Credit (3/31/20)</p> <p>IRS FAQs on Tax Credits for Required Paid Leave - COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses FAQs (4/17/20 updated, 4/10/20 updated, originally posted 3/31/20)</p> <p>Department of Treasury Paycheck Protection Program application and accompanying borrower guide and website supplemental information (3/31/20)</p> <p>IRS Statement on IRS Grants Extension of Time to File FATCA Information Returns (3/30/20)</p> <p>IRS Information Release IR-2020-61 on economic impact payments (3/30/20)</p> <p>IRS Notice 2020-21, Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act (3/27/20)</p> <p>IRS Notice 2020-20, Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines (3/27/20)</p> <p>IR-2020-59 on compliance program suspension (3/25/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IRS FAQs - Filing and Payment Deadlines Questions and Answers (updated 4/10/20, originally posted 3/24/20)</p> <p>IRS Webpage on IRS Operations During COVID-19: Mission-critical functions continue (3/24/20)</p> <p>Legislation</p> <p>H.R. 6201: Families First Coronavirus Response Act</p> <p>S.3548: Coronavirus Aid, Relief and Economic Security (CARES) Act</p> <p>Other</p> <p>U.S. Department of Labor: COVID-19 and the Expanded Family and Medical Leave Act Questions and Answers (88 FAQs as of 4/20/20)</p> <p>U.S. Small Business Administration: Coronavirus Small Business Guidance and Loan Resources</p> <p>Department of Labor's COVID-19 and the American Workplace (3/31/20)</p> <p>DOL Guidance on Paid Sick Leave and Expanded FMLA under the Enacted Families First Coronavirus Response Act (3/24/20)</p> <p>Labor Department release (March 24, 2020), on Families First Coronavirus Response Act: Questions and Answers, includes:</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<ul style="list-style-type: none"> • Fact sheet for employees • Fact sheet for employers • Questions and answers <p>White House Briefing Statement - President Approves Washington Disaster Declaration (3/22/20)</p> <p>IR-2020-58 Information Release on extended filing and payment due date from April 15 to 7/15: (3/21/20)</p> <p>Updated IRS Statement on filing and payment extension to 7/15 (3/21/20)</p> <p>FEMA website on NY disaster declaration (3/20/20)</p> <p>Taxpayer Assistance Center Statement (3/20/20)</p> <p>IRS Notice 2020-18 on extending 4/15 filing and payment to 7/15 (3/20/20)</p> <p>IR-2020-57 on tax credits for Coronavirus-related leave (3/20/20)</p> <p>Tweet on extending 4/15 filing and payment until 7/15 (3/20/20,10:04 am)</p> <p>IRS Notice 2020-17 and Statement and Press Release on delay of payment until 7/15 (3/18/20)</p> <p>IRS Coronavirus Tax Relief Page</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>IRS Resource Guide on Disaster Assistance and Emergency Relief Program (6/24/19)</p> <p>IR-2020-54 and Notice 2020-15 on high deductible health plans and COVID-19 expenses (3/11/20)</p> <p>FEMA News Release HQ-20-017-Fact Sheet (3/13/20)AC</p>		
<p>AICPA advocacy and resources</p>	<p>AICPA Coronavirus Resource Center (short url: www.aicpa.org/coronavirus)</p> <p>AICPA Coronavirus (COVID-19) Tax Policy and Advocacy Resources (4/9/20)</p> <p>AICPA State Tax Filing Guidance on Coronavirus (this chart – short url: https://tinyurl.com/state-filing-guidance) (<i>open to everyone</i>) (originally 3/13/20)</p> <p>AICPA Recommendations on State and Local Tax Filing, Payment, and Administrative Relief during the Coronavirus Pandemic (4/21/20)</p> <p>AICPA Chart on States’ Guidance on Electronic Signatures (7/23/20)</p> <p>AICPA client letter state tax telework (<i>open to AICPA Tax Section members</i>) (9/28/20)</p> <p>CNA risk alert on state tax telework (10/20/20)</p> <p>AICPA The Tax Adviser article on AICPA focuses advocacy efforts on mobile workforce legislation (1/21)</p>		<p>AICPA Press Release – AICPA Supports Omnibus Legislation Allowing Deductibility for PPP Loan (12/21/20)</p> <p>AICPA Press Release – AICPA Says PPP Deductibility Cap Proposal Creates More Problems for U.S. Businesses and Ignores Congressional Intent (12/18/20)</p> <p>AICPA Insights Blog 5 reasons borrowers shouldn’t rush their PPP forgiveness applications</p> <p>AICPA Leads Coalition Letter Once Again Calling on IRS, Treasury to Provide Penalty Relief for Those Impacted by Pandemic (12/8/20)</p> <p>AICPA Press Release – AICPA and More Than 560 National and Local Business Organizations Urge Congress to Immediately Pass PPP Expense Forgiveness Legislation (12/3/20)</p> <p>AICPA Press Release - AICPA & its Members Urge Congress to Support PPP Expense Deductibility (11/23/20)</p> <p>AICPA Press Release - IRS Maintains Current Penalty Relief Measures Are ‘Enough’; AICPA Disagrees (11/20/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>AICPA Insights blog on How COVID-19 will affect states' revenues, taxes and you (12/4/20)</p> <p>AICPA Journal of Accountancy podcasts on PPP loan forgiveness and taxes – Part 1 (12/11/20) and Part 2 (1/28/21)</p> <p>AICPA video and Journal of Accountancy podcast and AICPA Insights blog on AICPA update on state tax guidance and issues regarding teleworking during the pandemic (8/28/20 podcast, 8/6/20 video)</p> <p>AICPA video and Journal of Accountancy podcast on AICPA recommendations on state and local tax administrative, filing, and payment relief for the coronavirus pandemic (5/6/20 podcast, 4/29/20 video)</p> <p>AICPA Summary of Paycheck Protection Program (PPP) after enactment of the Economic Aid to Hard-Hit Small Businesses, Nonprofits and Venues Act (1/26/21)</p> <p>AICPA Summary of Year-End Coronavirus Relief Act</p> <p>AICPA Coronavirus and Tax Impacts FAQs</p> <p>AICPA SBA PPP Resources for CPAs</p> <p>AICPA COVID-19 Tax Resources</p>		<p>AICPA Press Release – AICPA Renews Request for Penalty Relief for 2019 Tax Year Filing Season (11/17/20)</p> <p>AICPA Press Release - AICPA/Harris Poll Reveals Many Taxpayers Unaware of State Tax Liabilities Related to Working Remotely (11/5/20)</p> <p>AICPA Press Release - AICPA Comments on CARES Act Overpayments, Sec 965(h), NOL Carrybacks (10/23/20)</p> <p>AICPA Press Release – AICPA Seeks Additional IRS Guidance and Clarity on Employee Retention Credit Provisions of CARES Act (10/14/20)</p> <p>AICPA Press Release – AICPA Applauds IRS Temporary Acceptance of E-Signatures, Urges Permanent Relief (8/28/20)</p> <p>AICPA Press Release - AICPA, COST Lead Letter Urging Congressional Support for State Tax Filing Relief for Remote Workers (8/27/20)</p> <p>AICPA Press Release - AICPA Requests Guidance, Clarity on Payroll Tax Deferral Memo (8/13/20)</p> <p>AICPA Press Release – AICPA Joins Letter Urging Congress to Restore Tax Benefits to Main Street Businesses Intended by CARES Act (8/3/20)</p> <p>AICPA Press Release on AICPA Urges IRS to ‘Act Immediately’ to Provide Broader Tax Administrative and Penalty Relief Due to Pandemic (7/15/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>AICPA joins coalition letter to Congress deductibility of expenses for PPP loan forgiveness (8/4/20)</p> <p>AICPA letter to Congress on Phase 4 of Coronavirus Pandemic Relief including mobile workforce and state and local funding and PPP expenses deductibility (7/20/20)</p> <p>AICPA Press Release – AICPA Supports Omnibus Legislation Allowing Deductibility for PPP Loan (12/21/20)</p> <p>AICPA Press Release – AICPA Says PPP Deductibility Cap Proposal Creates More Problems for U.S. Businesses and Ignores Congressional Intent (12/18/20)</p> <p>AICPA Press Release – AICPA Leads Coalition Letter Once Again Calling on IRS, Treasury to Provide Penalty Relief for Those Impacted by Pandemic (12/8/20)</p> <p>AICPA Press Release - AICPA and More Than 560 National and Local Business Organizations Urge Congress to Immediately Pass PPP Expense Forgiveness Legislation (12/3/20)</p> <p>AICPA Press Release - AICPA & its Members Urge Congress to Support PPP Expense Deductibility (11/23/20)</p> <p>AICPA Press Release - IRS Maintains Current Penalty Relief</p>		<p>AICPA Press Release on CARES Act Causes Unexpected Valuation Considerations for Divorces, Estate Plans and Equity Partnerships (7/8/20)</p> <p>AICPA letter to IRS and Treasury on Tax Administrative and Penalty Relief Needed (7/2/20)</p> <p>AICPA press release on Treasury and Federal Reserve Must Create New Lending Facility to Help Small Business, Says Coalition of 21 Leading Retail, Manufacturing and Business Associations (7/1/20)</p> <p>New AICPA Accounting Guidance Helps PPP Lenders Make Appropriate Financial Reporting Decisions (6/30/20)</p> <p>AICPA Applauds “Calculate PPP Forgiveness Act of 2020” As A Critical, Positive Step for Small Business Recovery (6/20/30)</p> <p>AICPA Requests Additional Guidance and Relief for Limitations on Excess Business Losses of Noncorporate Taxpayers (6/23/20)</p> <p>AICPA letter to IRS and Treasury on Request for Additional Guidance and Relief Regarding Section 461(l) – Limitations on Excess Business Losses of Noncorporate Taxpayers (6/22/20)</p> <p>AICPA Calls on IRS to Issue Implementation Guidance on IRAs and Trust Issues (6/19/20)</p> <p>AICPA letter to IRS and Treasury on Implementation Guidance Needed on Individual Retirement Account (IRA) and Trust Issues (6/16/20)</p> <p>AICPA Urges Congress to Pass Remote and Mobile Worker Relief Act (6/18/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="291 170 646 228">Measures Are ‘Enough’; AICPA Disagrees (11/20/20)</p> <p data-bbox="291 261 667 378">AICPA Press Release – AICPA Renews Request for Penalty Relief for 2019 Tax Year Filing Season (11/17/20)</p> <p data-bbox="291 410 657 563">AICPA Press Release - AICPA/Harris Poll Reveals Many Taxpayers Unaware of State Tax Liabilities Related to Working Remotely (11/5/20)</p> <p data-bbox="291 596 646 716">AICPA Press Release – AICPA Comments on CARES Act Overpayments, Sec 965(h), NOL Carrybacks (10/23/20)</p> <p data-bbox="291 748 678 901">AICPA Press Release – AICPA Seeks Additional IRS Guidance and Clarity on Employee Retention Credit Provisions of CARES Act (10/14/20)</p> <p data-bbox="291 933 667 1053">AICPA Press Release – AICPA Applauds IRS Temporary Acceptance of E-Signatures, Urges Permanent Relief (8/28/20)</p> <p data-bbox="291 1086 684 1239">AICPA Press Release - AICPA, COST Lead Letter Urging Congressional Support for State Tax Filing Relief for Remote Workers (8/27/20)</p> <p data-bbox="291 1271 630 1391">AICPA Press Release - AICPA Requests Guidance, Clarity on Payroll Tax Deferral Memo (8/13/20)</p> <p data-bbox="291 1424 636 1482">AICPA Press Release – AICPA Joins Letter Urging Congress to</p>		<p data-bbox="1516 170 2024 261">AICPA letter to Congress supporting S. 3995, Remote and Mobile Worker Relief Act of 2020 (6/18/20)</p> <p data-bbox="1516 293 2032 446">AICPA Press Release on AICPA Offers Loan Forgiveness Calculator for Paycheck Protection Program (PPP) - Template Shared with Treasury and SBA to Help Resolve Outstanding Issues in Process (5/14/20)</p> <p data-bbox="1516 479 2001 537">AICPA PPP loan forgiveness services matrix (5/6/20)</p> <p data-bbox="1516 570 2028 660">Journal of Accountancy article on AICPA letter to Congress supporting deductibility of PPP loan expenses (5/6/20)</p> <p data-bbox="1516 693 2016 784">AICPA Press Release on Main Street America Urgently Needs PPP Loan Forgiveness Calculation Guidance, Says AICPA (5/1/20)</p> <p data-bbox="1516 816 2001 875">Journal of Accountancy article - CARES Act QIP change requires action (4/29/20)</p> <p data-bbox="1516 907 2018 966">Journal of Accountancy article on COVID-19 pandemic prompts many tax changes (4/24/20)</p> <p data-bbox="1516 998 1948 1118">AICPA Press Release on AICPA Offers Recommendations for Loan Forgiveness Under Paycheck Protection Program (4/29/20)</p> <p data-bbox="1516 1151 1990 1304">AICPA Press Release on AICPA Recommends Federal Reserve Create Short-Term Accounts Receivable Lending Facility to Deliver Immediate Cash Flow for Small Business (4/28/20)</p> <p data-bbox="1516 1336 1934 1427">AICPA Recommendations on PPP Application and Forgiveness Processes (4/28/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 256">Restore Tax Benefits to Main Street Businesses Intended by CARES Act (8/3/20)</p> <p data-bbox="289 289 688 440">AICPA Press Release on AICPA Urges IRS to ‘Act Immediately’ to Provide Broader Tax Administrative and Penalty Relief Due to Pandemic (7/15/20)</p> <p data-bbox="289 472 688 623">AICPA Press Release on CARES Act Causes Unexpected Valuation Considerations for Divorces, Estate Plans and Equity Partnerships (7/8/20)</p> <p data-bbox="289 656 688 742">AICPA letter to IRS and Treasury on Tax Administrative and Penalty Relief Needed (7/2/20)</p> <p data-bbox="289 774 688 958">AICPA press release on Treasury and Federal Reserve Must Create New Lending Facility to Help Small Business, Says Coalition of 21 Leading Retail, Manufacturing and Business Associations (7/1/20)</p> <p data-bbox="289 990 688 1109">New AICPA Accounting Guidance Helps PPP Lenders Make Appropriate Financial Reporting Decisions (6/30/20)</p> <p data-bbox="289 1141 688 1260">AICPA Applauds “Calculate PPP Forgiveness Act of 2020” As A Critical, Positive Step for Small Business Recovery (6/20/20)</p> <p data-bbox="289 1292 688 1411">AICPA Requests Additional Guidance and Relief for Limitations on Excess Business Losses of Noncorporate Taxpayers (6/23/20)</p>		<p data-bbox="1514 170 1976 224">AICPA video on PPP client risk and agent considerations (4/29/20)</p> <p data-bbox="1514 256 1976 310">AICPA letter to Treasury and Fed on short-term lending (4/27/20)</p> <p data-bbox="1514 342 1976 493">AICPA video and Journal of Accountancy podcast on AICPA recommendations on state and local tax administrative, filing, and payment relief for the coronavirus pandemic (5/6/20 podcast, 4/29/20 video)</p> <p data-bbox="1514 526 1976 579">AICPA Insights blog COVID-19 creates 11 new state tax issues (4/24/20)</p> <p data-bbox="1514 596 2039 860">“This is the most unusual tax season on the books -- April 15 came and went and yet tax season isn’t over. Over the past several weeks, we’ve heard from members about state and local tax filing, payment and administrative issues. We’ve shared 11 recommendations with the state CPA societies and encouraged them to consider these with their state and local tax authorities.</p> <p data-bbox="1514 868 1934 894">A recap on the past couple of months</p> <p data-bbox="1514 902 2039 1227">As you know, over the past two months, the AICPA® has been busy advocating on your behalf and working with Congress. We successfully urged Treasury and the IRS to provide immediate filing and payment relief, along with broader relief for all returns. This led to a delay in federal filings and payments until July 15 for returns due from April 1 to July 15. Our teams continue to advocate and monitor the situation, and we will keep you informed as developments arise.</p> <p data-bbox="1514 1235 2039 1443">To support members and state CPA societies, we track guidance from the state tax authorities, develop charts on federal and state due dates and identify various example states in our Recommendations for Administrative, Filing and Payment Relief for State and Local Taxes during the Coronavirus Pandemic. We shared</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>AICPA letter to IRS and Treasury on Request for Additional Guidance and Relief Regarding Section 461(l) – Limitations on Excess Business Losses of Noncorporate Taxpayers (6/22/20)</p> <p>AICPA Calls on IRS to Issue Implementation Guidance on IRAs and Trust Issues (6/19/20)</p> <p>AICPA letter to IRS and Treasury on Implementation Guidance Needed on Individual Retirement Account (IRA) and Trust Issues (6/16/20)</p> <p>AICPA Urges Congress to Pass Remote and Mobile Worker Relief Act (6/18/20)</p> <p>AICPA letter to Congress supporting S. 3995, Remote and Mobile Worker Relief Act of 2020 (6/18/20)</p> <p>AICPA Press Release on AICPA Offers Loan Forgiveness Calculator for Paycheck Protection Program (PPP) - Template Shared with Treasury and SBA to Help Resolve Outstanding Issues in Process (5/14/20)</p> <p>AICPA Press Releases on AICPA, NFIB, and Others Say SBA Must Issue More Guidance on PPP Loan Forgiveness (5/12/20)</p> <p>AICPA, NFIB, S Corporation Association and Other Small Business Advocates Say SBA Must</p>		<p>this with state CPA societies to consider at the state and local level.</p> <p>All 41 states with a personal income tax moved their April 15 filing and payment deadlines later. Forty states (and DC) changed their April 15 filing and payment deadline to July 15 for individual income taxes, along with some other entities. We had a cliff-hanger with New Jersey as the last state to make that change. The governor signed the legislation April 14, extending the April 15 filing and payment deadlines to July 15. Five states (and Puerto Rico) changed their April 15 individual income tax filing and payment deadline to a date other than July 15. They are Iowa (July 31), Hawaii, (July 20), Idaho (June 15), Mississippi (May 15), Virginia (filings May 1, June 1 payments) and Puerto Rico (June 15).</p> <p>States continue to issue further guidance, including FAQs and notices of additional relief and extensions. Links and details on the latest information are in our chart on state tax filing guidance on coronavirus.</p> <p>Our recommendations</p> <p>Speaking of additional relief, the unique and unprecedented nature of this crisis makes many deadlines and administrative practices that state and local tax administrators traditionally require unworkable. To help state CPA societies, the AICPA shared the following 11 administrative, filing and payment relief issues for state and local taxpayers relating to the coronavirus pandemic.</p> <p>Specifically, state CPA societies may want to consider suggesting that, during the pandemic, their state and local tax authorities:</p> <ol style="list-style-type: none"> 1. Permit businesses to adhere to work locations for state and local tax purposes during the pandemic and allow businesses the option to use these employees' work locations for payroll withholding, nexus and apportionment purposes while such telework requirements are in place.

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 256">Issue More Clear Guidance on PPP Loan Forgiveness, Focus on Program's Intent (5/12/20)</p> <p data-bbox="289 293 688 380">AICPA letter to Congress supporting deductibility of PPP loan expenses (5/6/20)</p> <p data-bbox="289 417 688 529">AICPA Press Release on Main Street America Urgently Needs PPP Loan Forgiveness Calculation Guidance, Says AICPA (5/1/20)</p> <p data-bbox="289 566 688 652">AICPA revised PPP loan forgiveness calculator (updated 5/18/20, originally 5/15/20)</p> <p data-bbox="289 690 688 834">AICPA Press Release on AICPA Offers Recommendations for Loan Forgiveness Under Paycheck Protection Program (4/29/20)</p> <p data-bbox="289 872 688 958">AICPA video on PPP client risk and agent considerations (4/29/20)</p> <p data-bbox="289 995 688 1081">AICPA Recommendations on PPP Application and Forgiveness Processes (4/28/20)</p> <p data-bbox="289 1118 688 1328">AICPA Press Release on AICPA Recommends Federal Reserve Create Short-Term Accounts Receivable Lending Facility to Deliver Immediate Cash Flow for Small Business (4/28/20)</p> <p data-bbox="289 1365 688 1451">AICPA letter to Treasury and Fed on short-term lending (4/27/20)</p>		<ol style="list-style-type: none"> <li data-bbox="1503 170 2047 282">2. Delay until July 15 all state and local income and franchise filing and payment and estimated tax payment deadlines originally due March 1 through July 15. <li data-bbox="1503 289 2047 401">3. Delay until July 15 all state and local sales and use taxes, property taxes, business activity taxes and other tax filing and payment deadlines. <li data-bbox="1503 407 2047 584">4. Waive interest and penalties and provide broad reasonable cause relief for late payment and late filing for returns originally due March 1 through July 15 that are filed by July 15 and other delays and late actions as a result of the pandemic. <li data-bbox="1503 591 2047 638">5. Permit electronic fund transfers for payments with no additional fees. <li data-bbox="1503 644 2047 691">6. Permit electronic images (scanned or photographed) of signatures. <li data-bbox="1503 698 2047 826">7. Permit electronic filing and email transmission of documents and returns (including allowing an email of a PDF of a return). <li data-bbox="1503 833 2047 880">8. Suspend any requirement to send items and returns via certified mail. <li data-bbox="1503 886 2047 1031">9. Extend the time to file a refund claim for a previous tax year with a statute of limitations that expires from March 1 until 90 days after the end of the governor's declared state of emergency in the state. <li data-bbox="1503 1037 2047 1320">10. Provide taxpayers with extensions until 90 days after the end of the governor's declared state of emergency in the state for audit, exams, appeal deadlines, protest matters, refund claims for previous years and stop during the pandemic all enforcement type activity and automated notices as many of these situations require time-sensitive response. <li data-bbox="1503 1326 2047 1438">11. Provide an exemption from the sales and use tax for donated products, including donations of personal protective equipment (PPE) to a charity or governmental entity. <p data-bbox="1503 1445 2047 1472">Lend a hand</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>AICPA video and Journal of Accountancy podcast on AICPA recommendations on state and local tax administrative, filing, and payment relief for the coronavirus pandemic (5/6/20 podcast, 4/29/20 video)</p> <p>AICPA Press Release on AICPA Releases Recommendations for Administrative, Filing and Payment Relief for State and Local Taxes during Coronavirus Pandemic (4/23/20)</p> <p>AICPA Insights blog COVID-19 creates 11 new state tax issues (4/24/20)</p> <p>AICPA Journal of Accountancy Special COVID-19 May issue and article on COVID-19 pandemic prompts many tax changes (4/24/20)</p> <p>AICPA Press Release on AICPA Offers Recommendations for Firm-Lender Relationship for Paycheck Protection Program (4/23/20)</p> <p>AICPA Press Release on Coronavirus Causes Largest Drop in Americans' Financial Satisfaction in Over A Decade: AICPA Index (4/23/20)</p> <p>AICPA Press Release on AICPA Auditing Standards Board Agrees to Defer SASs 134-140 Effective Dates for One Year Due to Coronavirus (4/20/20)</p> <p>AICPA Press Release on AICPA Calls for IRS Guidance in Employee</p>		<p>If you want to help with these issues, consider contacting your state CPA society to assist. They are working with their state and local tax authorities to address these issues to benefit taxpayers, businesses and governments and will continue advocating over the next few months as taxpayers in the state adapt to the limitations this disruption presents.</p> <p>Resources available to you</p> <p>In addition to the resources listed above, you may also be interested in the following to help you with coronavirus tax filing issues during this time:</p> <ul style="list-style-type: none"> • AICPA Coronavirus COVID-19 Tax Policy & Advocacy Resources • AICPA Coronavirus Tax Resources • AICPA Coronavirus (COVID-19) Resource Center • IRS Coronavirus and Economic Impact Payments: Resources and Guidance <p>We hope that everyone stays healthy and continues to work well remotely with clients and state tax authorities while we get through this extended tax season coronavirus pandemic.</p> <p><i>Eileen Sherr, CPA, CGMA, M.T., Senior Manager - AICPA Tax Policy & Advocacy, Association of International Certified Professional Accountants” (4/24/20)</i></p> <p>AICPA Press Release on AICPA Releases Recommendations for Administrative, Filing and Payment Relief for State and Local Taxes during Coronavirus Pandemic (4/23/20)</p> <p>“As the country works to navigate changes in federal and state tax filing and payment deadlines as a result of the global coronavirus pandemic, the American Institute of CPAs (AICPA) is providing recommendations for administrative, filing and payment relief for state and local taxes (SALT).</p> <p>“Tax practitioners responsible for preparing federal, state and local tax returns of taxpayers</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 228"><u>Retention Credit Provisions</u> (4/20/20)</p> <p data-bbox="289 261 688 410"><u>AICPA Press Release</u> on AICPA Applauds Senators Doug Jones and Chris Van Hollen For Encouraging Stronger Guidance on Use of Payroll Cost Reports (4/17/20)</p> <p data-bbox="289 443 688 560">AICPA <u>Press Release</u> on AICPA Urges Additional Funding for Paycheck Protection Program (4/16/20)</p> <p data-bbox="289 592 688 651"><u>AICPA Insights Blog on The dashed hopes of an “easy” tax season</u> (4/15/20)</p> <p data-bbox="289 683 688 709">AICPA Webcast archives</p> <p data-bbox="289 742 688 800"><u>Understanding Market Implications and Bringing Calm Amid Chaos</u></p> <p data-bbox="289 833 688 930"><u>Navigating change: Tax implications of the Families First Coronavirus Response Act</u></p> <p data-bbox="289 963 688 1060"><u>Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act</u></p> <p data-bbox="289 1092 688 1183"><u>AICPA Press Release on AICPA Letter to Mnuchin on needed additional filing relief</u> (4/7/20)</p> <p data-bbox="289 1216 688 1307"><u>AICPA Letter to Treasury on needed additional tax filing relief</u> (4/7/20)</p> <p data-bbox="289 1339 688 1453"><u>AICPA Tax Filing FAQs</u> from AICPA Tax Policy and Advocacy group and <u>Journal of Accountancy article</u> on it (4/7/20)</p>		<p data-bbox="1518 170 2043 651">are now required to telework and, in many cases, shelter in place to prevent the spread of the COVID-19 virus. The unique and unprecedented nature of this crisis makes many deadlines and administrative practices traditionally required by state and local tax administrators unworkable,” said the AICPA. “To assist state CPA societies in advocating for fair, reasonable and administrable tax rules, the AICPA has developed a list of recommended administrative, filing, and payment relief for state and local taxpayers. AICPA also continues to maintain its <u>state tax guidance chart</u> as a resource for taxpayers and their advisors,” said AICPA Senior Manager for Tax Policy and Advocacy, Eileen Sherr, CPA, CGMA.</p> <p data-bbox="1518 657 2043 709">During the pandemic, state and local jurisdictions should:</p> <ol data-bbox="1518 716 2043 1476" style="list-style-type: none"> <li data-bbox="1518 716 2043 898">1. Permit businesses to adhere to work locations for state and local tax purposes during the pandemic and allow businesses the option to use these employees’ work locations for payroll withholding, nexus, and apportionment purposes while such telework requirements are in place. <li data-bbox="1518 904 2043 1021">2. Delay until 7/15 all state and local income and franchise filing and payment and estimated tax payment deadlines originally due 3/1/20-7/15/20. <li data-bbox="1518 1027 2043 1144">3. Delay until 7/15 all state and local sales and use taxes, property taxes, business activity taxes, and other tax filing and payment deadlines. <li data-bbox="1518 1151 2043 1294">4. Waive interest and penalties and provide broad reasonable cause relief for late payment and late filing for returns originally due 3/1-7/15 that are filed by 7/15 and other delays and late actions as a result of the pandemic. <li data-bbox="1518 1300 2043 1385">5. Permit electronic fund transfers for payments with no additional fees (instead of paper checks). <li data-bbox="1518 1391 2043 1476">6. Permit electronic images (scanned or photographed) of signatures (instead of wet signature requirements).

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>AICPA Coronavirus (COVID-19) Tax Resource Center (short url: www.aicpa.org/covid19tax), which includes:</p> <p>AICPA comparison of COVID-19 business relief options (7/20/20)</p> <p>Client-facing tools</p> <p>Coronavirus Individual Client Letter (open to AICPA members)</p> <p>Coronavirus Business Client Letter (open to AICPA members)</p> <p>Coronavirus Tax Snapshot for Clients - Coronavirus Individual and Small Business Impacts (open to AICPA members) (3/25/20)</p> <p>Practitioner guidance</p> <p>AICPA comparison of COVID-19 business relief options (7/20/20)</p> <p>CARES Act and Families First Coronavirus Response Act Summary (open to AICPA members)</p> <p>CARES Act Stimulus Calculator (open to everyone)</p> <p>Coronavirus and Tax Impacts FAQs (open to AICPA members) (3/25/20)</p> <p>Federal Due Dates Chart Updated for COVID-19 Relief (open to AICPA members)</p>		<p>7. Permit electronic filing and email transmission of documents and returns (including allowing an email of a PDF of a return).</p> <p>8. Suspend any requirement to send items and returns via certified mail.</p> <p>9. 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 the end of the Governor’s declared state of emergency in the state.</p> <p>10. Provide taxpayers with extensions until 90 days after the end of the Governor’s declared state of emergency in the state for audit, exams, appeal deadlines, protest matters, refund claims for previous years and stop during the pandemic all enforcement type activity and automated notices as many of these situations require time sensitive response.</p> <p>11. Provide an exemption from sales and use tax for donated products, including donations of Personal Protective Equipment (PPE), to a charity or governmental entity.” (4/23/20)</p> <p>AICPA Special Report on Small Business Loans Under the Payroll Protection Program Issues Related to CPA Involvement (4/22/20)</p> <p>AICPA update: Impact of accepting PPP agent fees on independence (4/13/20)</p> <p>AICPA Insights Blog on “The dashed hopes of an “easy” tax season (4/15/20)</p> <p>AICPA COVID-19 tax chat feature, on AICPA resources on the CARES Act, FFCRA, SBA loan programs and other COVID-19 tax relief programs. Available M-F, 9am-5pm ET (4/17/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 172 688 256">State Due Dates Chart Updated for COVID-19 Relief (<i>open to AICPA members</i>)</p> <p data-bbox="289 293 688 472">AICPA COVID-19 tax chat feature, on AICPA resources on the CARES Act, FFCRA, SBA loan programs and other COVID-19 tax relief programs. Available M-F, 9am-5pm ET (4/17/20)</p> <p data-bbox="289 509 688 626">AICPA State Tax Filing Guidance on Coronavirus (this chart – short url: https://tinyurl.com/state-filing-guidance) (<i>open to everyone</i>)</p> <p data-bbox="289 664 688 716">AICPA Engagement letter for loan application assistance (5/4/20)</p> <p data-bbox="289 753 688 870">AICPA Release on ethical implications to consider for COVID-19 PPP loan applications (4/3/20)</p> <p data-bbox="289 907 688 1057">AICPA list of recommended documents and direction on key calculations for PPP loan applicants – shared recommendations with Congress (4/6/20)</p> <p data-bbox="289 1094 688 1300">AICPA Resources for CPAs on SBA Paycheck Protection Program (PPP) - Loan Resources & Calculators (<i>open to everyone</i>) (short url https://www.aicpa.org/sba), including:</p> <p data-bbox="289 1338 688 1390">AICPA Statement on CPAs as Agents for PPP Applications</p>		<p data-bbox="1514 172 2043 256">AICPA Press Release on AICPA Urges Additional Funding for Paycheck Protection Program (4/16/20)</p> <p data-bbox="1514 293 1808 318">AICPA Webcast archives</p> <p data-bbox="1514 355 1944 407">Understanding Market Implications and Bringing Calm Amid Chaos</p> <p data-bbox="1514 444 1982 505">Navigating change: Tax implications of the Families First Coronavirus Response Act</p> <p data-bbox="1514 542 2024 594">Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act</p> <hr/> <p data-bbox="1514 639 2043 756">AICPA Press Release with Thanks Congressional Caucus on CPAs and Accountants for Calling for Consistency in PPP Loan Application Documents (4/9/20)</p> <p data-bbox="1514 794 2028 878">AICPA Press Release that Commends Treasury and IRS for Issuing Broad Tax Relief in Light of COVID-19 (4/9/20)</p> <p data-bbox="1514 915 1969 1000">AICPA Press Release on AICPA Letter to Mnuchin on needed additional filing relief (4/7/20)</p> <p data-bbox="1514 1037 2024 1097">AICPA Letter to Treasury on needed additional tax filing relief (4/7/20)</p> <p data-bbox="1514 1135 1976 1252">AICPA Tax Filing FAQs from AICPA Tax Policy and Advocacy group and Journal of Accountancy article on it (updated 4/8/20, originally posted 4/7/20)</p> <p data-bbox="1514 1289 1976 1373">AICPA Press Release on AICPA Applauds Additional Clarity in Treasury FAQ on Paycheck Protection Program (4/7/20)</p> <hr/> <p data-bbox="1514 1386 2024 1471">AICPA Press Release on AICPA Recommends Lender Documents and Key Calculations to Use in PPP Applications (4/6/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p><u>Important ethical implications to consider for COVID-19 PPP loan applications</u></p> <p><u>Update: Impact of accepting PPP agent fees on independence</u></p> <p><u>Emergency funding to offset Coronavirus impacts on your business</u></p> <p><u>AICPA Town Hall Update with AICPA Leaders: CARES Act and Paycheck Protection Program (PPP)</u></p> <p>GENERAL RESOURCES</p> <p><u>Sample PPP application</u></p> <p><u>Frequently Asked Questions (FAQs) about the PPP (5/21/20)</u></p> <p><u>Forgiveness Calculation Steps (5/20/20)</u></p> <p><u>PPP Loan Forgiveness Services Matrix</u> with links to engagement letters and self-certification letters and report examples (5/21/20)</p> <p><u>AICPA Recommendations – PPP Application & Forgiveness Processes (4/28/20)</u></p> <p><u>AICPA Recommendations - PPP Application Documents for Lenders</u></p> <p>CALCULATORS:</p> <p>AICPA <u>revised PPP loan forgiveness calculator</u> (5/18/20 updated, originally 5/15/20)</p>		<p><u>AICPA Press Release on AICPA Offers Resources for CPA Firms Helping Small Businesses Access Paycheck Protection Program (4/6/20)</u></p> <p><u>AICPA Press Release on AICPA Coalition Recommends PPP Applicants Use Gross Payroll Approach in Calculations (4/4/20)</u></p> <p><u>AICPA Press Release on AICPA Calls on Accounting Profession to Support Rollout of Small Business Relief Program (4/3/20)</u></p> <p><u>AICPA Release on ethical implications to consider for COVID-19 PPP loan applications (4/3/20)</u></p> <p><u>AICPA list of recommended documents and direction on key calculations for PPP loan applicants – shared recommendations with Congress (4/6/20)</u></p> <p><u>AICPA Press Release - AICPA Says Current Tax Filing and Payment Extensions Are Not Enough, IRS Must Act Quickly (4/2/20)</u></p> <p><u>AICPA Release on Supporting the accounting and finance community amid COVID-19 (LinkedIn, 4/2/20)</u></p> <p><u>AICPA Press Release on AICPA Urges Treasury, IRS to Act Immediately to Provide Broader Tax Filing and Payment Relief (3/27/20)</u></p> <p><u>AICPA Press Release on AICPA Says Senate’s \$2 Trillion Economic Stimulus Bill is Great Step for Small Businesses and Employees (3/26/20)</u></p> <p>AICPA part of <u>ASAE coalition letter calling for section 501(c)(6) organizations to be included in PPP or similar programs</u> (4/2/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>PPP Loan Calculator – Non-seasonal & In business 2/15/19 – 6/30/19</p> <p>PPP Loan Calculator – Nonseasonal & NOT in business 2/15/19 – 6/30/19</p> <p>PPP Loan Calculator – Seasonal business</p> <p>PPP Loan Calculator – Self-Employed</p> <p>General resources PPP loan application resources PPP loan forgiveness resources Funding Resources Guidance Articles, podcasts, webcasts and press releases Important considerations</p> <p>FUNDING RESOURCES</p> <p>SBA loan snapshot</p> <p>SBA loan overview (side by side comparison)</p> <p>Emergency funding to offset Coronavirus impacts on your business (4/3/20)</p> <p>Main Street Lending (MSL) funding options (5/4/20)</p> <p>Application advice for SBA loans podcast</p>		<p>AICPA part of Chamber Coalition Letter of Emergency Assistance for Non-Profits (3/25/20)</p> <p>AICPA chart on states that include accounting in their definition of “essential services.” (3/24/20)</p> <p>AICPA 9-point plan to support our economy and our businesses – 9 actions the government must take now to support businesses and employees (3/24/20) (excerpts below)</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast The CARES Act and the Paycheck Protection Program – 4/10 from 1-2:45 pm ET; 4/14 at 3 pm ET; 4/17 at 11 am ET</p> <p>Free CPE to AICPA members - AICPA webcast -Conducting Remote Audits in Uncertain Times – 3/25, 1-2pm ET; 4/1, 12-1pm ET; 4/10 from 11-12pm ET</p> <p>Free AICPA webcast (no CPE) – Special Washington Tax Brief on COVID-19 and Tax-Related Relief – 4/1, 11 am e.t. (archive within 3 days on www.AICPA.org/covid19)</p> <p>Free CPE - AICPA webcast - Understanding Market Implications and Bringing Calm Amid Chaos – 4/1, 4:30 pm e.t., 4/6 at 1 pm e.t., and 4/13 at 1 pm e.t.</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Navigating change: Tax Implications of the Families First Coronavirus Response Act – 4/2 at 1 pm e.t., 4/7 at 1 pm e.t.</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast - Tax Implications of the Coronavirus Aid Relief and Economic</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Journal of Accountancy podcast on SBA PPP (4/9/20)</p> <p>AICPA Personal Financial Planning Coronavirus Resource Center</p> <p>AICPA Journal of Accountancy Coronavirus Resources for CPAs</p> <p>AICPA chart on states' executive orders that include accounting in their definition of "essential services" (3/24/20)</p> <p>Free to AICPA members, \$39 for non-members - AICPA webcast Washington Tax Brief (registration link coming soon) – 6/24 at 1 pm e.t. (no CPE)</p> <p>Free CPE to AICPA members, \$29 for non-members - AICPA webcast AICPA Town Hall Series: CARES Act and Paycheck Protection Program (PPP) – 6/11 at 3pm ET, and every Thursday at 3pm ET (archive of 4/16, 4/23, 4/30 slides, 5/7, 5/14, 5/28, 6/4)</p> <p>2 hours CPE, 20% discount to AICPA Tax Section members, \$99 for AICPA members, \$119 for non-members - AICPA webcast - The R&D Tax Credit: An Important Cash-Flow Strategy in the COVID-19 Era – 6/17 at 1 pm e.t.</p> <p>1.5 hours CPE, 20% discount to AICPA PFP/PFS Section members, \$79 for AICPA members, \$99 for non-members - AICPA webcast -</p>		<p>Security (CARES) Act – 4/3 at 1 pm e.t. and 4/9 at 1 pm e.t.</p> <p>Free CPE to AICPA Tax/PFP/PCPS Section members, \$29 for AICPA members, \$69 for non-members - AICPA webcast How I'm changing my practice, client meetings, and more to address COVID-19 (registration link available soon) – 4/17 at 1 pm ET: 4/23 at 1 pm ET</p> <p>Free CPE to AICPA PFP Section members, \$29 for AICPA members, \$69 for non-members - 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.</p> <p>Free CPE to AICPA Tax/PFP Section members, \$29 for AICPA members, \$69 for non-members - AICPA webcast - COVID-19: Income tax & financial planning (registration link available soon) – 4/24 at noon e.t. and 4/30 at 1 pm e.t.</p> <p>Free CPE to AICPA Tax Section members - AICPA webcast - Tax Practice Quarterly– 5/7 at 1 pm e.t.</p> <p>AICPA Report on Consequences of COVID-19 Financial Reporting Considerations (3/24/20)</p> <p>AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding (3/24/20)</p> <p>“Group Urges Fast Distribution of Stimulus Funds Through Payroll Processors ...”</p> <p>AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p>“AICPA, Paychex, Intuit and IFA Say Speedy Relief Required to Prevent Layoffs Due to Pandemic...”</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>How the SECURE Act affects retirement and other planning– 6/24 at 3:30 pm et and 7/1 at 1 pm e.t.</p> <p>Ethical Implications of the CARES Act and PPP (for CPAs) – 6/30</p> <p>Small Business, Bankruptcy and the New Sub Chapter V – 7/8 at 1 pm et</p> <p>Archive of prior AICPA webcasts (no CPE):</p> <p>Special Washington Tax Brief on COVID-19 and Tax-Related Relief</p> <p>Deciphering the Interaction Between the FFCRA & CARES Act</p> <p>Understanding market implications and bringing calm amid chaos</p> <p>Navigating change: Tax implications of the Families First Coronavirus Response Act (FFCRA)</p> <p>Tax Implications of the Coronavirus Aid Relief and Economic Security (CARES) Act</p> <p>The CARES Act and the Paycheck Protection Program</p> <p>Financial planning guidance for CPAs in the wake of COVID-19</p> <p>Estate Planning Amid COVID-19</p> <p>Top Tax Planning Strategies in the Current Environment</p>		<p>AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p>AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p>AICPA Press Release on AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act (3/19/20)</p> <p>(3/18/20) AICPA Press Release on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions:</p> <p>3/15/20 AICPA email to members:</p> <p>AICPA Release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/20)</p> <p>AICPA press release (3/13/20)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 651 284">Tax Practice Quarterly - Tax Practice Quarterly: The Evolving Tax Practice in the Midst of a Pandemic</p> <p data-bbox="289 321 621 378">COVID-19 Audit Implications webcast</p> <p data-bbox="289 410 638 500">Cybersecurity: Managing Cyber Risk in a Remote Work Environment</p> <p data-bbox="289 532 665 621">Live Q&A: Managing for the local impact of a global disruption (Recording)</p> <p data-bbox="289 654 684 776">AICPA Press Release - AICPA Says Current Tax Filing and Payment Extensions Are Not Enough, IRS Must Act Quickly (4/2/20)</p> <hr/> <p data-bbox="279 813 684 963">AICPA Press Release with Thanks Congressional Caucus on CPAs and Accountants for Calling for Consistency in PPP Loan Application Documents (4/9/20)</p> <hr/> <p data-bbox="279 995 674 1117">AICPA Press Release that Commends Treasury and IRS for Issuing Broad Tax Relief in Light of COVID-19 (4/9/20)</p> <p data-bbox="279 1149 642 1328">AICPA Press Release on AICPA Letter to Mnuchin: "...it's impractical, if not impossible, for taxpayers and their advisors to continue business as usual..." (4/7/20)</p> <p data-bbox="279 1360 636 1479">AICPA Press Release on AICPA Applauds Additional Clarity in Treasury FAQ on Paycheck Protection Program (4/7/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p><u>AICPA Press Release on AICPA Recommends Lender Documents and Key Calculations to Use in PPP Applications</u> (4/6/20)</p> <p><u>AICPA Press Release on AICPA Offers Resources for CPA Firms Helping Small Businesses Access Paycheck Protection Program</u> (4/6/20)</p> <p><u>AICPA Press Release on AICPA Coalition Recommends PPP Applicants Use Gross Payroll Approach in Calculations</u> (4/4/20)</p> <p><u>AICPA Press Release on AICPA Calls on Accounting Profession to Support Rollout of Small Business Relief Program</u> (4/3/20)</p> <p><u>AICPA Press Release on AICPA Says Current Tax Filing and Payment Extensions Are Not Enough, IRS Must Act Quickly</u> (4/2/20)</p> <p><u>AICPA Press Release on AICPA Urges Treasury, IRS to Act Immediately to Provide Broader Tax Filing and Payment Relief</u> (3/27/20)</p> <p><u>AICPA Press Release on AICPA Says Senate's \$2 Trillion Economic Stimulus Bill is Great Step for Small Businesses and Employees</u> (3/26/20)</p> <p><u>AICPA Comment Letter to Treasury and IRS on Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic</u> (3/26/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 678 289">AICPA part of ASAE coalition letter calling for section 501(c)(6) organizations to be included in PPP or similar programs (4/2/20)</p> <p data-bbox="289 321 678 410">AICPA part of Chamber Coalition Letter of Emergency Assistance for Non-Profits (3/25/20)</p> <p data-bbox="289 443 678 565">AICPA Press Release on AICPA Calls on Treasury, IRS to Provide Extensive Relief to Taxpayers (3/25/20)</p> <p data-bbox="289 597 678 686">AICPA Report on Consequences of COVID-19 Financial Reporting Considerations (3/24/20)</p> <p data-bbox="289 719 678 808">AICPA Press Release on AICPA-Led Coalition Expands Support for Small Business Funding (3/24/20)</p> <p data-bbox="289 841 678 963">AICPA Press Release on AICPA-led Coalition Urges Expedited Small Business Funding Via Payroll Processors (3/22/20)</p> <p data-bbox="289 995 678 1141">AICPA Press Release on AICPA Thanks Senator Thune and Other Congressional Members for Successful Push on April 15 Tax Filing Extension (3/20/20)</p> <p data-bbox="289 1174 678 1352">AICPA Press Release on AICPA Thanks Department of the Treasury and IRS For April 15 Tax Filing Extension and Expresses Gratitude for Member and State CPA Society Outreach (3/20/20)</p> <p data-bbox="289 1385 678 1474">AICPA Supports Sen. John Thune Tax Filing Relief Legislation, Tax Relief for America Act (3/19/20)</p>		

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>AICPA Press Release on on IRS Must Provide Immediate Tax Filing Relief, Expresses Strong Concern About Treasury Department Decisions: (3/18/20)</p> <p>AICPA Press Release on Needed Immediate Filing Relief Guidance (3/13/20)</p> <p>AICPA release on COVID-19 U.S. Emergency Declaration: What Does It Mean for U.S. Taxpayers and Tax Practitioners? (3/13/2)</p> <p>AICPA calls for individual and business tax filing relief amid Coronavirus pandemic (3/11/20),</p> <p>AICPA Prepare Your Clients and Protect Your Practice AICPA Insights Blog (3/17/20)</p> <p>AICPA Disaster Relief Tax Advocacy Page</p> <p>AICPA Casualty Loss Resources and Guide</p> <p>AICPA Tax Season Resources</p>		
Other State Tax Filing Resources	<p>AICPA state tax filing guidance for coronavirus (this chart – short url: https://tinyurl.com/state-filing-guidance)</p> <p>AICPA Recommendations on State and Local Tax Filing, Payment, and Administrative Relief during the</p>		<p>NGA Status of State Covid-19 Emergency Orders (8/18/20)</p> <p>Steptoe state regulatory tracker on COVID-19 (9/9/20)</p> <p>Avalara chart on state COVID relief (7/20/20)</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>Coronavirus Pandemic (updated 1/26/20, 4/21/20)</p> <p>AICPA PPP State Tax Treatment Chart</p> <p>AICPA Chart on States' Guidance on Electronic Signatures (7/23/20)</p> <p>TEI Requests Administrative and Payment Relief for State and Local Taxes in Response to COVID-19 Crisis (3/25/20)</p> <p>50 state chart on teleworking state guidance (8/25/20)</p> <p>Chart on states' guidance on remote workers (EY) (12/15/20)</p> <p>Chart on states' guidance on telework (Wipfli) (8/28/20)</p> <p>Article on PPP state tax implications (1/15/21) (RSM)</p> <p>Article on PPP and state taxes (1/26/21) (Marcum)</p> <p>Summary of States' Second Quarter Estimated Tax Deadlines – Tax Foundation (5/22/20)</p> <p>COST Letter to Governor Northam re. Virginia H.B. 30 and Comprehensive Tax Administrative Relief</p> <p>Summary of all states for all types of income tax returns deadlines for COVID-19 (4/2/20)</p> <p>COST COVID-19 state guidance chart</p>		<p>Chart on State Covid-19 guidance on telecommuting (6/10/20) and blog</p> <p>NASBA CPE covid-19 relief</p> <p>Article on How to Find the Latest Coronavirus Information by State (3/18/20)</p> <p>Each State's Reopening Plans and Stay-at-Home Order Status (5/18/20)</p> <p>National Taxpayers Union (NTU) Foundation Issue Brief on More Tax Delays are Necessary – state taxes discussed (4/29/20)</p> <p>National Taxpayers Union (NTU) Foundation Issue Brief on Don't Let COVID Remote Work Become a Tax Trap (4/24/20)</p> <p>Nevada and Pennsylvania Departments of Revenue are fully closed. (per FTA)</p> <p>State comparison on update on taxability of PPP loans cancellation of debt (info. from state CPA societies) (4/27/20)</p> <p>Multistate Associates Coronavirus Page and chart on state developments</p> <p>All States' Departments of Revenues</p> <p>FTA links to all state tax agencies</p> <p>State governments' websites (including taxation)</p> <p>All state bills related to Coronavirus and COVID-19 (categorized, can search by state)</p> <p>State legislative responses to COVID-19</p> <p>NCSL Coronavirus (COVID-19) Resources</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p>COVID-19 state tax response chart – by Morgan Lewis (8/21/20)</p> <p>Tax relief offered by states and localities in response to COVID-19 (3/23/20)</p> <p>Urban Institute - State Tax Revenues Began to Decline in March 2020. More Declines on The Horizon (4/28/20)</p> <p>State comparison on update on taxability of PPP loans cancellation of debt (info. from state CPA societies) (4/27/20)</p> <p>COVID-19-related sales/use tax issues to consider article (3/30/20)</p> <p>Summary state developments on COVID-19</p> <p>NCSL Coronavirus state resources</p> <p>NCSL State Action on Coronavirus</p> <p>Update on Federal and State Tax Responses to COVID-19 Pandemic (3/23/20)</p> <p>Coronavirus credits and incentives relief for small businesses</p> <p>States provide sales and use tax relief to help mitigate COVID-19 impact article (3/25/20)</p> <p>State legislative responses to COVID-19</p>		<p>NCSL State Action on Coronavirus (COVID-19) (including a COVID-19 state legislation database)</p> <p>NCSL Coronavirus (COVID-19) Resources for States</p> <p>NCSL COVID-19: State Actions Related to Legislative Operations</p> <p>NCSL State Fiscal Responses to Coronavirus (COVID-19)</p> <p>NCSL Coronavirus (COVID-19): Revised State Revenue Projections (5/6/20)</p> <p>Urban Institute - State Tax Revenues Began to Decline in March 2020, More Declines on The Horizon (4/28/20)</p> <p>Urban Institute State Revenue Forecasts Before COVID-19 and Directions Forward</p> <p>Coronavirus credits and incentives relief for small businesses</p> <p>AICPA chart on states’ executive orders that include accounting in their definition of “essential services.” (3/24/20)</p> <p>List of state CPA societies’ COVID-19 resources webpages</p> <p>States’ EITC summary (3/25/19)</p> <p>“Several legislatures are curtailing legislative activity during the pandemic, including the following (per COST 7/28/20):</p> <p>California: The Senate and Assembly have adjourned until July 30.</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
	<p data-bbox="289 170 688 316">Tax Policy Center Urban Institute & Brookings Institution - State Revenue Forecasts before Covid-19 and Directions Forward (4/2/20)</p> <p data-bbox="289 349 688 414">Tax Foundation Tax policy and the Coronavirus</p> <p data-bbox="289 446 688 560">Tax Foundation Tax policy after Coronavirus: cleaning a path to economic recovery and recommendations</p> <p data-bbox="289 592 688 625">Forbes article on states' extensions</p> <p data-bbox="289 657 688 690">Bloomberg tax coronavirus updates</p> <p data-bbox="289 722 688 803">Bloomberg Tax latest coronavirus state tax impacts webinar presentation (4/7/20)</p> <p data-bbox="289 836 688 901">All States' Departments of Revenues</p> <p data-bbox="289 933 688 998">FTA links to all state tax agencies and state individual deadlines</p>		<p data-bbox="1518 170 2043 316">Maine: Presiding Officers propose special legislative session in August; President Jackson, Speaker Gideon Release Update on Legislative Committee Work. <i>See also</i> Response to Special Session Request.</p> <p data-bbox="1518 357 2043 414">North Carolina: The House and the Senate will convene Sept. 2. <i>See also</i> SJR 870.</p> <p data-bbox="1518 454 2043 511">Vermont: The Vermont Legislature has adjourned until August 25.</p> <p data-bbox="1518 552 2043 885">Legislative Session Status Updates As of January 12, 2021, 33 states are scheduled to be in session (Arizona, Arkansas, California, Connecticut, Delaware, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Maine, Massachusetts, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Vermont, Washington, Wisconsin, Wyoming).</p> <p data-bbox="1518 917 2043 1096">National Center for State Courts: How State Courts Are Responding to Coronavirus Coronavirus: What You Need to Know</p> <p data-bbox="1518 1128 2043 1396">Health State Action on Coronavirus (COVID-19) Paid Sick Leave NCSL Blog: Coronavirus, A Federal and State Rundown State Quarantine and Isolation Statutes</p>

State	Guidance/Date	Guidance Relief Provisions for Coronavirus	Other Information
			<p>Federal Actions</p> <p>NCSL Blog: Congress Appropriates at Least \$1.05 Billion to States, Territories, Tribes to Combat COVID-19</p> <p>NCSL Issues Statement on Coronavirus Funding Bill</p> <p>Continuity of Government</p> <p>Coronavirus and State Legislatures in the News</p> <p>Continuity of Legislature During Emergency</p> <p>NCSL Blog: Dust Off Your IT Pandemic Plans</p> <p>Open Floor Sessions</p> <p>Continuity of Government in Constitutions</p> <p>Emergency Interim Succession Acts</p> <p>Fiscal Response</p> <p>NCSL Blog: Lawmakers Sprint to Fund Coronavirus Efforts</p> <p>State Fiscal Responses to Coronavirus (COVID-19)</p> <p>Public Education Response</p> <p>Public Education Response to Coronavirus (COVID-19)</p> <p>Elections Response</p> <p>State Action on COVID-19 and Elections</p> <p>Election Emergencies</p>