COVID-19 Related State Tax Deferrals & Waivers			
State	**Synopsis**	**Resource Page**	**State Response**
CA	Employment tax payments and filings extended by 60 days from original due date – waiver request must be submitted.	https://www.edd.ca.gov/payroll_taxes/emergency_and_disaster_assistance_for_employers.htm#StatewideMarch2020	
IA	For eligible employers (Eligible employers include those employers with 50 or fewer employees), Q1 SUI payments due 4/30 are extended to 7/31. Employers must request from the UI Division, income tax semi-monthly due date of 3/25 is extended to 4/10 with no penalties/interest.	https://governor.iowa.gov/press-release/gov-reynolds-announces-unemployment-insurance-tax-extension-to-assist-small	IWD confirms they will not hold PEOs liable for clients deferring reporting or payments. State Response
LA	Q1 SUI tax payments and wage and tax reports originally due 4/30 are now due 6/30. No penalties/interest will be applied to the late payments/filings.	http://www.laworks.net/PublicRelations/PR_PressReleaseDetails.asp?SeqNo=2475&Year=2020&Month=3	
MA	SUI employers who are impacted by COVID-19 may request up to a 60-day grace period to file quarterly reports and pay contributions.	https://www.mass.gov/doc/430-cmr-22-covid-19-emergency-regulations/download	
MD	SUI penalties/interest will be waived if COVID-19 related, income tax payments due in March, April, May will now be due June 1.	https://content.govdelivery.com/bulletins/gd/MDCOMP-28094ba?wgt_ref=MDCOMP_WIDGET_C7	
MI	Employers who are monthly filers have an extension to file and pay Sales, Use, and withholding payments that were due March 20 to now file/pay on 4/20. Penalties/interest will be waived. Accelerated filers DO NOT have an extension.	https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_684145_7.pdf	
MS	Withholding tax payments due 4/15 are extended to 5/15.	https://www.dor.ms.gov/Documents/COVID%20Extension.pdf	
MT	The department may extend the time for an employer to file wage reports and pay unemployment insurance contributions as is reasonable and appropriate to the circumstances of the COVID-19 pandemic.	http://uid.dli.mt.gov/Portals/55/Documents/news/24-11-355adp-emerg.pdf?ver=2020-03-18-112334-213	

NC	Department of Revenue has published a notice that outlines penalty waivers for taxpayers related to the coronavirus state of emergency. The waivers are for certain "late action penalties." Waiver does apply to Withholding Tax.	https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4_1.pdf	Employers are responsible for the filing and payment of taxes to the state. State Response
NM	Withholding tax returns and payments due between March 25, 2020 and July 25, 2020 may be submitted without penalty no later than July 25, 2020. However, interest will be compiled and will be due, which cannot be removed.	http://realfile.tax.newmexico.gov/B-100.35%20-Tax%20Relief%20for%20COVID-19%20%20(Extension).pdf	
NY	PENDING: Grants an automatic 180 day extension for taxes to small businesses defined in the bill as domiciled in NY with less than 100 employees (found in Part E of bill).	https://www.nysenate.gov/legislation/bills/2019/A10266	
OH	While not extending SUI due dates, penalties for late payments/reporting will be waived during the emergency declaration period.	https://governor.ohio.gov/wps/portal/gov/governor/media/executive-orders/executive-order-2020-03-d	
SC	Employer SUI returns remain due on 4/30 but payments are extended to 6/1. Withholding filings/payments due between 4/1 – 6/1 are postponed to 6/1.	https://dor.sc.gov/resources-site/media-site/Pages/SCDOR-offers-extension-to-file-returns-and-pay-taxes-due.aspx https://dew.sc.gov/docs/default-source/default-document-library/media-release-march-19-work-search-and-tax-change1f386c04e1f742fd9aac45c61d55885e.pdf?sfvrsn=4b49f652_0	
WA	SUI – penalties and interest waived if due to COVID-19.	https://dor.wa.gov/about/business-relief-during-covid-19-pandemic	