

Connecticut



State Tax Return Filing and Tax Payment Deadlines (COVID-19)

Calendar Year Taxpayers

Last Updated: April 14, 2020

CT Contact: Tony Switajewski / tswitajewski@blumshapiro.com

Connecticut	Filing Extension	Payment Extension	2020 Estimated Payments	Interest/Penalty Relief
Corporate/Business	Corporate business tax filing deadline extended to July 15, 2020.	Corporate business tax payment deadline extended to July 15, 2020.	First two payments are due on March 15, 2020 and July 15, 2020.	No interest or penalty imposed under automatic extension.
Individuals	Personal income tax filing deadline extended to July 15, 2020.	Personal income tax payment deadline extended to July 15, 2020.	First two payments automatically extended until July 15, 2020 for April 15, 2020 and June 15, 2020 estimated tax payments.	No interest or penalty imposed under automatic extension.
Passthrough	Passthrough entity tax filing deadline extended to July 15, 2020.	Passthrough entity tax payment deadline extended to July 15, 2020.	First two payments automatically extended until July 15, 2020 for April 15, 2020 and June 15, 2020 estimated tax payments.	No interest or penalty imposed under automatic extension.
Sales/Occupancy Tax	If have less than \$150,000 in <u>annual (2019)</u> tax, returns due March 31, 2020 (if monthly filer) and April 30, 2020 are due May 31, 2020.	If have less than \$150,000 in <u>annual (2019)</u> tax, returns due March 31, 2020 (if monthly filer) and April 30, 2020 are due May 31, 2020.	N/A	No interest or penalty imposed under automatic extension.
Other	Unrelated business income tax filing deadline extended to July 15, 2020.	Unrelated business income tax payment deadline extended to July 15, 2020.	First two payments are due on March 15, 2020 and July 15, 2020.	No interest or penalty imposed under automatic extension.

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Massachusetts



State Tax Return Filing and Tax Payment Deadlines (COVID-19)

Calendar Year Taxpayers

Last Updated: April 3, 2020

MA Contact: Joe Feehan / jfeehan@blumshapiro.com

Massachusetts	Filing Extension	Payment Extension	2020 Estimated Payments	Interest/Penalty Relief
Businesses	TIR 2020-4 does not extend the April 15 deadline for C-corps. However, a normal extension is available if taxes are paid.	Corporate excise taxpayers with an April 15, 2020 return due date that seek an automatic six- or seven-month extension, as applicable, must still pay the amount required for such extension by April 15, 2020.	Not Extended	DOR is waiving late-file and late-payment penalties (although interests will still accrue).
Individuals	Personal income tax filing deadline extended to July 15, 2020.	Personal income tax payment deadline extended to July 15, 2020.	Extended to 7/15	No interest or penalty for extension period.
Passthroughs	Estate and trust income tax and Partnership composite returns extended to 7/15	Extended to 7/15	Extended to 7/15	No interest or penalty for extension period.
Sales and Meals Tax	Applies for vendors whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000. If so, then the vendors returns/payments due during the period beginning March 20, 2020 and ending May 31, 2020 will be suspended and subsequently submitted on June 20, 2020. Additionally, it should be noted that this regulation excludes marijuana retailers, marketplace facilitators and vendors selling motor vehicles.	Also extended	N/A	DOR is communicating they may waive penalties under certain circumstances. But no official guidance has been received.
Other	Room Occupancy Excise Tax: Operators whose liability is less than \$150,000 for the 12-month period ending February 29, 2020, and due during the period beginning March 20, 2020 and ending May 31, 2020, is suspended. All such returns, including any local option amounts are due by June 20, 2020.	Also extended	N/A	DOR is communicating they may waive penalties under certain circumstances. But no official guidance has been received.

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Rhode Island

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State Tax Return Filing and Tax Payment Deadlines (COVID-19)

Calendar Year Taxpayers

Last Updated: March 30, 2020

Contact: Michelle Berkovitz / mberkovitz@blumshapiro.com

Rhode Island	Filing Extension	Payment Extension	2020 Estimated Payments	Interest/Penalty Relief
Businesses	Corporate Income Tax: Automatic extension until July 15, 2020 for tax returns originally due April 15, 2020.	Corporate Income Tax: Automatic extension until July 15, 2020 for tax payments originally due April 15, 2020.	Corporate Income Tax: Automatic extension until July 15, 2020 for estimated tax payments originally due April 15, 2020.	Corporate income tax: No interest or penalty related to tax returns and payments filed by July 15, 2020.
Individuals	Automatic extension until July 15, 2020 for tax returns originally due April 15, 2020.	Automatic extension until July 15, 2020 for tax payments originally due April 15, 2020.	Automatic extension until July 15, 2020 for estimated tax payments originally due April 15, 2020.	No interest or penalty related to tax returns and payments filed by July 15, 2020.
Passthroughs	Since these have a 3/15 filing deadline, relief is not granted to these entities. For Single-member LLCs owned by individuals and trusts with original due date of April 15, 2020, relief is granted until July 15, 2020.	Since the payments have a due date of 3/15, relief is not granted to these payments. For Single-member LLCs owned by individuals and trusts with original due date of April 15, 2020, relief is granted until July 15, 2020.	No relief granted, payments due as scheduled. For Single-member LLCs owned by individuals and trusts with original due date of April 15, 2020, relief is granted until July 15, 2020.	No relief granted. For Single-member LLCs owned by individuals and trusts with original due date of April 15, 2020, no interest or penalty related to tax returns and payment filed by July 15, 2020.
Sales Tax	No extension, at this time.	No extension, at this time.	No extension, at this time.	No extension, at this time.

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