

For additional resources, please visit the [Ropes & Gray Coronavirus Resource Center](#), with up-to-date insights on best practices, legal considerations, and maintaining the health and safety of employees.

COURTS	US TAX COURT	Website	<a href="https://www.ustaxcourt.gov/">https://www.ustaxcourt.gov/</a>
		Postponed	<p><b>The following sessions have been postponed:</b></p> <ul style="list-style-type: none"> <li>• March 16, 2020 (Hartford, CT; Philadelphia, PA; and San Francisco, CA)</li> <li>• March 17, 2020 (Provo, UT)</li> <li>• March 23, 2020 (Boston, MA; Los Angeles, CA; Milwaukee, WI; Pittsburgh, PA; and San Antonio, TX)</li> <li>• March 30, 2020 (Chicago, IL; Dallas, TX; Detroit, MI; Los Angeles, CA; New York, NY; and Philadelphia, PA)</li> <li>• All April trial sessions.</li> </ul> <p><b>The following trial sessions will be canceled:</b></p> <ul style="list-style-type: none"> <li>• May 4, 2020: Boston, MA; Chicago, IL; Jackson, MS; Philadelphia, PA; Phoenix, AZ; San Antonio, TX</li> <li>• May 11, 2020: Atlanta, GA; Dallas, TX; New York, NY; Oklahoma City, OK; San Francisco, CA</li> <li>• May 18, 2020: Chicago, IL; Helena, MT; Honolulu, HI; Los Angeles, CA; Memphis, TN; San Francisco, CA; Seattle, WA; Washington, DC</li> <li>• May 21, 2020: Billings, MT</li> <li>• June 1, 2020: Atlanta, GA; Des Moines, IA; Los Angeles, CA; Portland, ME; Salt Lake City, UT; Washington, DC</li> <li>• June 4, 2020: Burlington, VT</li> <li>• June 8, 2020: Anchorage, AK; Denver, CO; Houston, TX; New York, NY; San Francisco, CA; Tampa, FL</li> <li>• June 11, 2020: Cheyenne, WY</li> <li>• June 15, 2020: Chicago, IL; Dallas, TX; Knoxville, TN; Los Angeles, CA; Washington, DC</li> <li>• June 22, 2020: Washington, DC</li> <li>• June 29, 2020: Atlanta, GA</li> </ul>

		<p><b>Logistics</b></p>	<ul style="list-style-type: none"> <li>• As of March 18, 2020 at 9 p.m., Tax Court building is closed.</li> <li>• Mail will be held for delivery until the Court reopens.</li> <li>• The Tax Court's eAccess and eFiling systems remain operational and the Court will continue to process items received electronically, serve orders and opinions, and enter and serve decisions.</li> <li>• The Tax Court will continue to work with litigants and receive telephone calls.</li> <li>• Taxpayers may comply with statutory deadlines by timely mailing, which is determined by the USPS postmark or private delivery service delivery certificate.</li> <li>• Judges will continue to issue opinions.</li> <li>• No applications for admission to practice or requests for copies of documents will be processed.</li> <li>• <a href="#">Press Release</a>: The Tax Court will remain closed indefinitely. The Court will continue to process items received electronically and will continue to serve orders and opinions, enter and serve decisions, work with litigants, and receive telephone calls.</li> </ul>
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<p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>FEDERAL</b></p>	<p><b>LEGISLATIVE PHASES</b></p>	<p><b>Phase 1</b></p>	<p><a href="#">H.R. 6074 Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</a>: \$8.3 billion of appropriations toward vaccine development and prevention efforts.</p>
		<p><b>Phase 2</b></p>	<p><a href="#">H.R 6201 Families First Coronavirus Response Act</a>: On March 18, 2020, Senate passed revised House Bill without Amendment and President signed into law. In Division G, includes tax credits to reimburse employers for paid sick and paid Family and Medical Leave Act, up to a certain cap. See <a href="#">Ropes &amp; Gray Alert on House Bill</a>, <a href="#">Ropes &amp; Gray Alert on Final Bill</a>.</p> <ul style="list-style-type: none"> <li>• Sec. 7001: Payroll Credit for Required Paid Sick Leave – Refundable tax credit for qualified paid sick leave.</li> <li>• Sec. 7002: Credit for Sick Leave for Certain Self-Employed Individuals – Refundable credit for qualified sick leave equivalent for certain self-employed individuals.</li> <li>• Sec. 7003: Payroll Credit for Required Paid Family Leave – Refundable credit for qualified family sick leave paid for each calendar quarter.</li> </ul>



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		<ul style="list-style-type: none"> <li>• Sec. 7004 – Credit for Family leave for Certain Self-Employed Individuals – Refundable credits for qualified family leave equivalent for certain self-employed individuals.</li> <li>• Sec. 7005 – Special Rule Related to Tax on Employers – Wages required to be paid by reason of EPSLA and EFMLEA will not be considered wages under Sec. 3111(a) or compensation under Sec. 3231(a).</li> </ul>
	Phase 3	<a href="#">Coronavirus Aid, Relief, and Economic Security Act (CARES Act)</a> : Proposed in Senate on March 19, 2020. The house published its proposed bill on March 23, 2020. A bipartisan compromise is expected to be announced on March 24, 2020.
WHITE HOUSE	WEBSITE	<a href="#">Daily Coronavirus Press Briefings</a> :
TREASURY	WEBSITES	Coronavirus: <a href="https://home.treasury.gov/coronavirus">https://home.treasury.gov/coronavirus</a> Mnuchin Statements: <a href="https://home.treasury.gov/news/press-releases/statements-remarks/secretary">https://home.treasury.gov/news/press-releases/statements-remarks/secretary</a>
IRS	WEBSITE	<a href="https://www.irs.gov/coronavirus">https://www.irs.gov/coronavirus</a>
	PRIMARY GUIDANCE ON PHASE 2	IRS Notice 2020-57: Important tax details are (1) that employers can be “paid” by retaining certain funds otherwise due to the government (including income tax withholding from all employees), and (2) that rebate requests will be processed by IRS within two weeks or less. See <a href="#">Ropes &amp; Gray Alert</a> .
	FILING EXTENSIONS	April 15 deadline is extended to July 15 for filing tax returns.
	PAYMENT EXTENSIONS	<a href="#">IRS Notice 2020-17</a> : Payment extensions until July 15, 2020 for individuals (up to \$1 million) and corporations (up to \$10 million), for both 2019 and 2020 estimated payments (amounts aggregated). Penalties and interest waived if payments made on or before July 15, 2020. See <a href="#">Ropes &amp; Gray Alert</a> .
	REFUNDS	Not affected.
	ENFORCEMENT	IRS’ automated collection system will stop all levies and collection notices effective immediately. Only exception is LP68 Notices, which notify taxpayers a levy was released.
	CLOSURES	IRS has temporarily closed all Taxpayer Assistance Centers and discontinued face-to-face service throughout the country until further notice.

FEDERAL (continued)	LOGISTICS	<ul style="list-style-type: none"> <li>• IRS has suspended all non-essential travel.</li> <li>• IRS has reduced staffing by approximately 50% at agency facilities, including call centers and submission processing centers.</li> <li>• IRS employees allowed to work remotely if they are previously authorized to do so, as of Monday, March 16. Additionally, the IRS is allowing more employees to work from home, including employees with children at home.</li> <li>• IRS is being more flexible with approving leave requests, including for those who have a high risk of complication from the coronavirus.</li> <li>• IRS will be reassessing guidelines on April 4, 2020.</li> </ul>
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STATES	STATES' SUMMARY	<p>Some states are granting extensions for filing and/or payment deadlines, waiving penalties and interest for those who meet extended deadlines. Some state extensions are triggered by federal extensions, including, for example, Connecticut, Maryland, and Massachusetts. Some states have not yet made any changes.</p> <p>The American Institute of CPAs is maintaining a chart of states' responses to the coronavirus, which is available here: <a href="#">link</a>.</p>		
	CALIFORNIA	WEBSITE	<a href="https://www.ftb.ca.gov/">https://www.ftb.ca.gov/</a>	
		FILING & PAYMENT EXTENSIONS	<p><b>[All Businesses and Individuals]</b> Filing and payment deadlines extended to July 15 for all individuals and business entities for 2019 returns and payments, 2020 first and second quarter estimated payments, 2020 LLC taxes and fees, and 2020 nonwage withholding payments.</p> <p>Ropes &amp; Gray has issued an <a href="#">alert</a> detailing California's rules and guidance on COVID-19.</p>	
		CLOSURES	All civil and criminal jury trials are suspended 60 days as of March 24, 2020.	
CONNECTICUT	WEBSITE	<a href="https://portal.ct.gov/DRS">https://portal.ct.gov/DRS</a>		



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	<b>FILING &amp; PAYMENT EXTENSIONS</b>	<p><b>[Business]</b> Extend filing and payment deadlines for some business tax returns due on or after March 15 and before June 1. (CT-1065/CT-1120 passthrough entity tax returns, CT-990T unrelated business income tax returns, and CT-1120 and CT-1120CU corporation business returns.)</p> <p><b>[Individuals]</b> Individuals' returns will follow IRS relief. Accordingly, the filing and payment deadline has been extended to July 15, 2020. The extension also applies to estimated income tax payments for the first and second quarters of 2020.</p>
	<b>CLOSURES</b>	<p>Effective end of business March 17, 2020, the Connecticut Department of Revenue Services (DRS) branch offices are closed to the public until further notice.</p> <p>All business with DRS can be conducted electronically, by telephone, or by written correspondence.</p>
<b>DISTRICT OF COLUMBIA</b>	<b>WEBSITE</b>	<a href="https://otr.cfo.dc.gov/node/1468206">https://otr.cfo.dc.gov/node/1468206</a>
	<b>FILING &amp; PAYMENT EXTENSIONS</b>	<p><b>[Businesses and Individuals]</b> The deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns is extended to July 15, 2020.</p> <p><b>[All Businesses (except hotels and motels)]</b> Interest and late payment penalties of sales and use taxes are waived for periods ending on February 29, 2020 and March 31, 2020 provided that payment of all taxes due for these periods are paid in full by July 20, 2020. Taxpayers must continue to timely file.</p> <p><b>[Real property tax filers]</b> Real property tax filers have an extended deadline to appeal a real property tax assessment (by 30 days).</p>
<b>ILLINOIS</b>	<b>WEBSITE</b>	<a href="https://www2.illinois.gov/rev/Pages/Taxpayer-Resources-during-COVID-19-%28Coronavirus%29-Outbreak.aspx">https://www2.illinois.gov/rev/Pages/Taxpayer-Resources-during-COVID-19-%28Coronavirus%29-Outbreak.aspx</a>
	<b>SALES TAX PAYMENT EXTENSIONS</b>	<ul style="list-style-type: none"> <li>• <b>[Qualified Eating &amp; Drinking Establishments]</b> Qualified eating and drinking establishments (that had a 2019 sales tax liability less than \$75,000 will get relief from penalties and interest on late sales tax payments.</li> <li>• No other coronavirus-specific filing or payment extensions.</li> <li>• Ropes &amp; Gray has issued an <a href="#">alert</a> detailing the Governor's "stay-at-home" proclamation.</li> </ul>

STATES (continued)	MARYLAND	WEBSITE	<a href="https://www.marylandtaxes.gov/">https://www.marylandtaxes.gov/</a>
		FILING AND PAYMENT EXTENSIONS	<ul style="list-style-type: none"> <li>• <b>[Business]</b> Relief consistent with IRS: Payment extensions until July 15, 2020 for LLCs filing as individuals and corporations, for both 2019 and 2020 estimated payments.</li> <li>• <b>[Business-Related Taxes]</b> Extend deadlines for business returns due in March, April, and May until June 1. This applies to sales and use tax, withholding tax, admissions and amusement tax, tobacco and motor fuel excise tax, tire recycling fee, and bay restoration returns.)</li> <li>• <b>[Individuals]</b> Relief consistent with IRS: Payment extensions until July 15, 2020 for individuals, for both 2019 and 2020 estimated payments.</li> <li>• The due date for March quarterly estimated payments of 2020 taxes is also extended to July 15, 2020.</li> </ul>
		CLOSURES	<ul style="list-style-type: none"> <li>• All Comptroller Branch Offices are closed as of the end of the day on March 19, 2020, until further notice.</li> <li>• All Tax Court hearings scheduled from March 16, 2020 through April 3, 2020 are cancelled.</li> </ul>
	MASSACHUSETTS	WEBSITE	<a href="https://WWW.mass.gov/orgs/massachusetts-department-of-revenue">https://WWW.mass.gov/orgs/massachusetts-department-of-revenue</a>
	FILING AND PAYMENT EXTENSIONS	<ul style="list-style-type: none"> <li>• <b>[Business, Individuals]</b> Initially, on March 20, 2020, Massachusetts announced that the Department of Revenue would be providing taxpayers with similar payment and filing relief as provided by the IRS. As of March 23, 2020, Massachusetts was "aware that the IRS has issued guidance with respect to tax returns and payments due April 15th," and was "working on a plan to provide relief with respect to Massachusetts returns and payments."</li> <li>• <b>[Certain Businesses that paid less than \$150,000 per year of certain sales, meals, and room occupancy taxes]</b> Postponed collection of regular sales tax, meals tax, and room occupancy taxes that would be due in March, April and May but are now due on June 20, 2020. Filing is also due June 20, 2020. Additionally, all penalties and interest that would otherwise apply will be waived.</li> <li>• <b>[Certain Vendors and Operators that did not qualify for previous state tax relief]</b> Waiver of any late-file or late-pay penalties imposed on certain taxes during March 20, 2020 – May 31, 2020 if filed and paid by June 20, 2020.</li> </ul>	

	<b>CLOSURES</b>	<ul style="list-style-type: none"> <li>All Department of Revenue tax and child support walk-in centers closed.</li> <li><b>Appellate Tax Board:</b> The ATB is closed and all motion hearings suspended indefinitely. Materials may still be mailed to ATB, and ATB will continue to monitor phone messages.</li> <li><b>State Courts:</b> All Massachusetts state courts are closed until April 6, 2020, at the earliest, except for emergency business that cannot be handled by phone.</li> <li>The Suffolk Probate and Family Court announced there will be no in-person hearing on any non-Emergency matters until April 6, 2020 at the earliest.</li> </ul>
<b>NEW JERSEY</b>	<b>WEBSITE</b>	<a href="https://www.state.nj.us/treasury/taxation/">https://www.state.nj.us/treasury/taxation/</a>
	<b>FILING EXTENSIONS, BASED ON FEDERAL</b>	<b>[Business, Individual]</b> Will extend deadlines for income and business tax returns if federal deadlines are extended.
	<b>CLOSURES</b>	<ul style="list-style-type: none"> <li>For updates on Tax Court hearings, call (609) 421-6100.</li> <li>Beginning on March 18 and continuing at least through March 31, all walk-in services at Division of Taxation regional and Trenton offices will be closed to the public; Anticipated reopening is on April 1st.</li> </ul>
<b>NEW YORK</b>	<b>WEBSITE</b>	<a href="https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm">https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm</a>
	<b>FILING &amp; PAYMENT EXTENSIONS</b>	<ul style="list-style-type: none"> <li><b>[Businesses]</b> Sales tax vendors affected by COVID-19 may apply to have penalty and interest waived if they were unable to file or pay by the March 20, 2020 due date.</li> <li><b>[Businesses and Individuals]</b> The Governor authorized the Commissioner of Taxation and Finance to abate late filing and payment penalties and interest for a period of 60 days for taxpayers who are required to file returns and remit sales and use taxes by March 20, 2020 for the sales tax quarterly period that ended February 29.</li> </ul>
	<b>CLOSURES</b>	<ul style="list-style-type: none"> <li>All hearings currently scheduled before the Division of Tax Appeals between now and May 8, 2020 will be rescheduled.</li> </ul>

VIRGINIA	WEBSITE	<a href="https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html">https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html</a>
	FILING & PAYMENT EXTENSIONS	<ul style="list-style-type: none"> <li>• <b>[Businesses]</b> Businesses impacted by COVID-19 can request to defer the payment of state sales tax due March 20, 2020, for 30 days. When granted, businesses will be able to file no later than April 20, 2020 with a waiver of any penalties.</li> <li>• <b>[Businesses and Individuals]</b> Individual and corporate income tax payments are due June 1, 2020. While filing deadlines remain the same, the due date for individual and corporate income tax will now be June 1, 2020. Interest will still accrue.</li> </ul>