

## Status of Key Tax & Regulatory Issues

State	Tax Year 2019 Filing Deadlines	Estimated Payment Deadlines	Municipal Taxation Issues	Accounting as an Essential Service?
Ohio	OH extended filing and payment to July 15 – waiving penalty and interest on the payment during the extension. The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax and the pass-through entity tax. Individuals, estates, trusts and businesses making quarterly estimated income tax payments have also been granted additional time to file and pay without penalty or interest.	State estimated payments for first and second quarters (normally due April 15 and June 15) extended to July 15 without penalty or interest	Taxpayers who opted in to have the Ohio Tax Commissioner administer the municipal net profit tax through the state's centralized filing system have an extension to July 15 without penalty or interest on payments due. RITA and CCA (including Cleveland) have extended payment and filing deadlines to July 15, including 2020 first and second quarter estimated payments. Columbus, Cincinnati, Akron, Dayton are doing the same; for others, check with the cities directly. Some cities may not move the deadline but might waive late fees, penalties and interest.	Yes
Pennsylvania	PA filing and payment extended to July 15 for final 2019 personal income tax returns – waiving penalties and interest on 2019 personal income tax payments through the new deadline of 7/15/20. Expect processing delays on paper filed returns.	2020 state estimated payments for first and second quarters extended to July 15 without penalty or interest	Philadelphia – July 15 - filing and payments until July 15, 2020 for businesses for the Business Income and Receipts Tax and the Net Profits Tax. This policy includes estimated payments.	Yes
Michigan	State deadline extended to July 15 (individual) and July 30 (corporate). Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.	Delays state 2020 first quarter estimated payments originally due April 15 (individual) and April 30 (corporate) to July 15 (individual) and July 30 (corporate) without penalty or interest.	Annual city income tax returns otherwise due on April 15, 2020 (individual) and April 30, 2020 (corporate), and any accompanying city income tax payment (including estimated city income tax extension payments due April 15 and April 30) due with the return, will instead be due on July 15, 2020 (individual) and July 30, 2020 (corporate) respectively. Any applicable penalties and interest will not begin to accrue until July 16, 2020 for any remaining unpaid balances due on July 15, 2020, and will not begin to accrue until August 1, 2020 for any remaining unpaid balances due on July 31, 2020.	In section 4 (b) of the Governor's order, it specifically states: Workers who are necessary to conduct "minimum basic operations" are workers whose in-person presence is strictly necessary to allow the business to: Maintain the value of its inventory and equipment; Care for animals; Ensure security; Process transactions (including payroll and employee benefits); or Facilitate the ability of other workers to work remotely. Section 8 of the Executive Order defines critical infrastructure workers as those described by the U.S. Cybersecurity and Infrastructure Security Agency's March 19, 2020 guidance on the COVID-19 response. Section 8 (l) lists financial services as a sector in which some workers could be considered essential to the extent such employees meet the listed criteria: needed to process and maintain systems for processing financial transactions and services(e.g., payment, clearing, and settlement; wholesale funding; insurance services; and capital markets activities); needed to provide consumer access to banking and lending services, including ATMs, and to move currency and payments (e.g., armored cash carriers); and who support financial operations, such as those staffing data and security operations centers. whether CPA firm employees are critical infrastructure workers depends significantly upon what type of work that employee performs. Additionally, although it is possible that some CPA firm employees are critical infrastructure workers, the Executive Order further provides that "businesses and operations that employ critical infrastructure workers may continue in-person operations, subject to the following conditions...in-person activities that are not necessary to sustain or protect life must be suspended until normal operations resume." Therefore, critical infrastructure workers should not work in-person unless necessary to sustain or protect life.
Indiana	July 15 for individual and corporate tax returns - filing and payment extended from April 15 and April 20. Those corporate returns and payments originally due May 15 are due August 17, 2020. All other filings and payments remain the same. Refer to IN Department of Revenue's website for most current information.	IN estimated payments normally due April 15 are now due July 15.		Yes
West Virginia	WV extended filing and payment to July 15. Waiving interest and penalties on property taxes until May 1, 2020.			Yes
Kentucky	Extends the 2019 Kentucky income tax return filing and payment due date from April 15, 2020 to July 15, 2020. Waives late filing and payment penalties for 2019 Kentucky income returns that are filed and paid by July 15, 2020. Interest and penalties waived. The Kentucky relief applies only to income taxes.			Yes