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Relief for State and Local Taxes During Coronavirus Pandemic

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 ...

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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).

“Tax practitioners responsible for preparing federal, state and local tax returns of

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Senior Manager for Tax Policy and Advocacy, Eileen Sherr, CPA, CGMA.

During the pandemic, state and local jurisdictions should:

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.
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.
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.
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.
5. Permit electronic fund transfers for payments with no additional fees (instead of paper checks).
6. Permit electronic images (scanned or photographed) of signatures (instead of wet signature requirements).
7. Permit electronic filing and email transmission of documents and returns (including allowing an email of a PDF of a return).
8. Suspend any requirement to send items and returns via certified mail.
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.
0. 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

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