



California State Treasurer Fiona Ma's Tax Relief Resource List

Last updated: 3/22/2020

Category (Local, State, Federal, Nonprofit, Private, Others)	Agency	Website	Tax Category	Tax Relief Provision	Tax Relief Summary	Contact Person	Contact Email	Phone Number
Federal	IRS	https://www.irs.gov/newsroom/tax-day-in	Federal Income Taxes	Deadline extended to July 15, 2020.	The federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferral applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline, can request a filing extension by filing Form 4868 through their tax professional, tax software or using the Free File link on IRS.gov. Businesses who need additional time must file Form 7004.			866-255-0654/800-829-4933
Local	San Francisco Treasurer	https://sftreasurer.org/covid19	Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax	Quarterly estimated tax payments are waived for taxpayers or combined groups that had combined San Francisco gross receipts in calendar year 2019 of \$10,000,000 or less. These quarterly estimated tax liabilities must instead be paid along with annual tax payments for tax year 2020, which will generally be due by March 1, 2021.	San Francisco quarterly estimated tax payments of the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax that would otherwise be due on April 30, 2020, are waived for taxpayers or combined groups that had combined San Francisco gross receipts in calendar year 2019 of \$10,000,000 or less. These quarterly estimated tax liabilities must instead be paid along with annual tax payments for tax year 2020, which will generally be due by March 1, 2021. These bills are typically mailed in late March, but businesses with 2019 gross receipts of \$10,000,000 or less will receive a letter instead of a bill. The due date for San Francisco license fees otherwise due on March 31, 2020, is extended to June 30, 2020. The license bills have already been mailed. For businesses that have already received them, they will receive an email and letter confirming the due date change by the end of March. The bills will not be reissued.			(415) 701-2311
Local	San Francisco Treasurer	https://sftreasurer.org/covid19	Business License Fee	Deadline extended to June 30, 2020.	The due date for San Francisco license fees otherwise due on March 31, 2020, is extended to June 30, 2020. The license bills have already been mailed. For businesses that have already received them, they will receive an email and letter confirming the due date change by the end of March. The bills will not be reissued.			(415) 701-2311
Local	City of Oakland	https://www.oaklandca.gov/news/2020/city-of-oakland-outlines-small-business-workforce-support-to-mitigate-impacts-of-covid-19	Business Taxes	Waiver of late payment penalties for small businesses resulting from failure to file taxes due March 1, 2020.	The City of Oakland will work with small business owners to help meet their tax obligations in a flexible manner. The City's Finance Department will waive late payment penalties for small businesses resulting from failure to file taxes due March 1, 2020 on time due to COVID-19. To apply for a payment plan or to seek waiver of penalties due to COVID-19, please call the customer service line at (510) 238-3704 or email BTwebsupport@oaklandca.gov. FTB is postponing until July 15 the filing and payment deadlines for all individuals and business entities for: 2019 tax returns, 2019 tax return payments, 2020 1st and 2nd quarter estimate payments, 2020 LLC taxes and fees, 2020 Non-wage withholding payments	BTwebsupport@oaklandca.gov		(510) 238-3704
State	Franchise Tax Board	https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html	State Income Tax	Deadline extended to July 15, 2020.	Taxpayers who experience any difficulty in filing or paying, as a result of COVID-19, are included in this relief. Taxpayers do not need to claim any special treatment or call FTB to qualify for this relief. Taxpayers claiming the special COVID-19 relief should write the name of the state of emergency (for example, COVID-19) in black ink at the top of the tax return to alert FTB of the special extension period. If taxpayers are e-filing, they should follow the software instructions to enter disaster information. A chart outlining the new California filing and payment dates for individuals and business entities related to the COVID-19 extension is available at https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/extensions-to-file-nav.html			800-852-5711
State	Employment Development Department	https://www.edd.ca.gov/about_edd/coronavirus2019.htm	Payroll Taxes	60-day extension	Employers experiencing a hardship as a result of COVID-19 may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit state payroll taxes without penalty or interest. A written request for extension must be received within 60 days from the original delinquent date of the payment or return.			888-745-3886
State	California Department of Tax and Fee Administration	https://www.cdfta.ca.gov/services/covid19.htm	Sales and Use Tax, Special Taxes and Fees (including various fuel taxes, and cigarette and tobacco products taxes)	60-day extension	Through May 11th, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund.			800-400-7115
State	American Institute of Accountants (AICPA)	https://www.aicpa.org/content/dam/aicpa/advocacy/tax/downloads/bleddocuments/coronavirus-state-filing-relief.pdf	State Tax Extensions	Various state filing extensions	Various states are providing tax filing relief for individuals and businesses. The AICPA created a document summarizing the latest developments on state tax filings related to the coronavirus.			