**COVID-19 Frequently Asked Questions**

# Tax Season/ Reporting Deadline

**Federal Tax Deadlines**
**On March 20, the IRS**[**issued guidance**](https://www.irs.gov/pub/irs-drop/n-20-18.pdf)**extending the tax filing deadline to July 15, 2020.**Thank you to all members who answered our call to action and contacted the U.S. Treasury Department with your rightful concerns. We are also grateful that [Congressman Richie Neal](http://send.mscpaonline.org/link.cfm?r=iGcRMpVY9tZmwkxk6jWRkA~~&pe=Ti5Cqm4PBiWMfGsBJLX9fJIKa3BSmsq9uCPSOLttPRRBocsNgzUnEXXEX5mjnNSF-f5iQrog5m4EYigGoK2ijA~~&t=O6zP5wTkEpfZ8OzBrtf2LQ~~), Chairman of the House Ways and Means, [heard our calls](http://send.mscpaonline.org/link.cfm?r=iGcRMpVY9tZmwkxk6jWRkA~~&pe=K106oZZKBL3v2YHtkJz0ayKzmuOfZHoy3ZOAphAh_phBSCOisYzEbniXyYy3wQwxWTe2yZYFIJ2ULWqAS5KTQQ~~&t=O6zP5wTkEpfZ8OzBrtf2LQ~~) and contacted Secretary Mnuchin to formally request an extension. [Click here to view guidance](https://www.irs.gov/pub/irs-drop/n-20-17.pdf) allowing all individual and non-corporate filers to defer up to $1 million of federal income tax (including self-employment tax) payments until July 15, 2020, without penalties or interest. This also allows corporate taxpayers to defer up to $10 million of federal income tax payments until July 15, 2020, without penalties or interest.

[Please click here](https://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers) to read an FAQ from the IRS on tax filing and payment deadlines.

**State Tax Deadlines**
**On April 3, the Department of Revenue (DOR) released guidance extending the April 15, 2020 deadline to July 15, 2020 for personal income tax, estate and trust income tax, partnership composite returns and personal income with respect to deemed repatriated income. The guidance also extends the due date Q1 and Q2 estimated payments to July 15, 2020.**While the guidance does not extend the April 15 deadline for C-corps, the DOR is waiving late-file and late-payment penalties (although interests will still accrue).[For a copy of the guidance, click here](https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and).

Thank you to all our members who contacted state officials to urge them to extend the deadline. We are grateful to Governor Baker, Lt Governor Polito, Sec. Heffernan, Senate President Spilka, Speaker DeLeo and the members of the Massachusetts Legislature for their leadership on this important issue. [Click here to view the letter](https://www.mscpaonline.org/writable/files/mscpa_request_for_dor_filing_deadline_extension.pdf) we sent requesting Massachusetts follow federal guidance. To follow along with all recent developments from the DOR go [here](http://send.mscpaonline.org/link.cfm?r=iGcRMpVY9tZmwkxk6jWRkA~~&pe=Myy4QitXbir0E6JCCg-3Da6q6K2EhLhIrHxrfjY7pWxA56V_GHmsL27t2l4E86F-fTY1UXCPAMdiEcWjjKWFQg~~&t=O6zP5wTkEpfZ8OzBrtf2LQ~~). For additional information about taxpayer relief, please refer to [this update from the DOR](https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor) and the [Small Business Administration](https://www.mass.gov/info-details/small-business-assistance-for-covid-19). For a breakdown of taxpayer relief by state, [please click here](https://www.aicpa.org/content/dam/aicpa/advocacy/tax/downloadabledocuments/coronavirus-state-filing-relief.pdf).

**Emergency Policy Extending Deadline to Submit Individual and Firm License Renewals, Proof of Continuing Professional Education and Firm Affidavits**In May, the Board of Public Accountancy voted to extend the June 30 deadline for even-year license renewals and CPE requirements to September 30, and to extend the firm affidavit deadline to November 2.

According to the official release, “before renewing online, individual licensees must have completed the required 80 hours of continuing professional education (CPE), including at least 4 hours in ethics, from July 1, 2018 through September 30, 2020, or the license will expire.”

We are grateful to the Board members and the Division of Professional Licensure staff for their efforts and for working with us to provide this needed relief to our members during this time.

To read the official notice from the Board of Public Accountancy, [click here](https://www.mass.gov/doc/emergency-policy-extending-deadline-to-submit-individual-and-firm-license-renewals-proof-of/download). **What are other firms doing about staff and workloads with this happening during tax season?**We conducted a survey to learn what firms are doing to manage staff during the pandemic. You can view the results at [mscpaonline.org/covid19survey](https://www.mscpaonline.org/writable/files/resources/covid-19survey.pdf).

Please note: This survey was created and sent before Governor Baker's update on Sunday, March 15.

# **Can I take the CPA Exam right now?**The Prometric Testing Center has announced that they are closing their test centers in the US and Canada between March 18 and April 15. As of now, they will reopen on April 16. If you have an existing appointment with Prometric, you will receive email instructions on how to reschedule their appointment to a future date once it is safe to resume testing. No rescheduling fees will be applied. For details, visit [prometric.com/corona-virus-update](https://www.prometric.com/corona-virus-update).Legislative Updates **Massachusetts COVID-19 Updates & Initiatives**

**Massachusetts Extends Tax Filing Deadline and Other Relief Updates**
On March 27, Governor Baker, Senate President Spilka and House Speaker DeLeo [announced the April 15 tax filing deadline was extended to July 15, 2020](https://www.mass.gov/news/massachusetts-announces-state-income-tax-filing-deadline-being-extended-to-july-15).

On April 2, the Massachusetts House and Senate [passed legislation](https://malegislature.gov/Bills/191/H4598) that officially extends the April 15 filing deadline to July 15, [providing relief](https://www.wwlp.com/news/state-politics/restaurant-beer-and-wine-takeout-bill-on-governors-desk/) to municipalities that allows local authorities to extend local property tax deadlines, eases various local permitting guidelines and allows for restaurants to sell beer and wine with any takeout or delivery orders. The Governor is expected to sign the bill on April 3. We anticipate separate legislation to be passed the soon that provides additional unemployment insurance relief to individuals laid off and employers during the pandemic.

Subsequently, on April 3, the Department of Revenue released the long-anticipated guidance extending the April 15 deadline to July 15 for personal income tax, estate and trust income tax, partnership composite returns and personal income with respect to deemed repatriated income. The guidance also extends the due date Q1 and Q2 estimated payments to July 15. While the guidance does not extend the 4/15 deadline for C-corps, the DOR is waiving late-file and late-payment penalties (although interests will still accrue). [Read the official DOR guidance here](https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and).

To read our letter requesting the filing deadline extension, [click here](https://www.mscpaonline.org/writable/files/gov_affairs/mscpa_request_to_extend_april_15_deadline_2_.pdf).

To read our thank you letter to Governor Baker for the April 15 extension, [click here](https://www.mscpaonline.org/writable/files/gov_affairs/governor_baker_thank_you_-_filing_deadline_extension.pdf).

To read out letter requesting Q1 and Q2 estimated payment extensions, [click here](https://www.mscpaonline.org/writable/files/gov_affairs/mscpa_request_to_extend_deadline_for_q1_and_q2_estimates.pdf).

**Small Business Relief**
Some municipalities may be providing relief for residents and small businesses experiencing hardships with paying their rent, mortgages, payroll, etc. Call your city/town hall and ask if any programs exist. [Click here to view a list of available programs](http://send.mscpaonline.org/link.cfm?r=IBGPX_yVBdLocMY1j_uKHw~~&pe=6TEONWR6WqZMtwEedHZbAtLCbNuQdqM-S8QuPPPJiRKNxEJ62p1FGHgDpykPCZ5NfG4CmO24Ewit6rxPNswT2Q~~&t=Lli1x5HuipX_qYv0eEfEhw~~).

**Department of Unemployment Updates**
On March 18, Governor Baker [signed a bill](https://www.masslive.com/coronavirus/2020/03/coronavirus-legislature-fast-tracks-gov-charlie-bakers-response-bills-including-one-for-unemployment-benefits.html) that waived the one week waiting period for individuals applying for unemployment benefits. As over 150,000 people have since applied for UI, legislators are taking up additional pieces of legislation to provide additional unemployment relief to individuals and employers. [Senate bill 2618](https://malegislature.gov/Bills/191/S2618) lifts the to the unemployment insurance dependency allotment, extends the grace period by 120 days for nonprofit contributions to the UI system and protects employers forced to lay off staff during the pandemic from increased UI costs. We will have more on this bill as it moves through the State House.

The department provides virtual town halls for those seeking help to apply for unemployment assistance. These town halls are offered online and over the phone and people must register to attend. [For more information, click here](https://www.mass.gov/forms/massachusetts-department-of-unemployment-assistance-dua-virtual-town-halls).

**Accounting Services as “Essential Services”**
On March 23, Governor Baker issued a “stay-at-home” advisory and deemed accounting services essential. The language and the full list of essential services can be found [here](https://www.mass.gov/doc/covid-19-essential-services/download).

We sent a letter to Governor Baker on March 20 requesting that accounting services be included on the list of essential services. [You can read our letter here](https://www.mscpaonline.org/writable/files/gov_affairs/accounting_services_as_essential_services.pdf).

**Massachusetts Sales and Use Tax Collections and Room Occupancy Excise Tax Updates**
Earlier in March, Governor Baker extended the sales and use tax collections for certain small businesses and [waived any late-file or late-payment penalties](https://www.mass.gov/technical-information-release/tir-20-2-late-file-and-late-pay-penalty-relief-for-certain-business).
1. [Read the emergency regulation](https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments#-7-sales-tax-filing-and-payment-schedule-for-certain-vendors-during-covid-19-state-of-emergency) regarding sales tax filing and payment schedule for certain vendors during COVID-19 state of emergency; and
2. [Read the emergency regulation](https://www.mass.gov/regulations/830-CMR-64g11-massachusetts-room-occupancy-excise) regarding room occupancy excise returns and payments during COVID-19 state of emergency.

**Massachusetts Lawmakers Pass $15 Million Coronavirus Fund**
On March 12, Massachusetts lawmakers [passed legislation](https://malegislature.gov/Bills/191/H4561) that [establishes a $15 million fund](https://www.bostonglobe.com/2020/03/12/nation/lawmakers-quickly-pass-15-million-coronavirus-package/) to reinforce “treatment, prevention and containment efforts” at the state and local level in response to the recent and growing number of Massachusetts COVID-19 cases. The legislation leaves Governor Baker with the authority to distribute the funds.

**Governor Baker Declares a State of Emergency - COVID-19 Update**
On March 10, Governor Baker declared a [state of emergency](https://www.mass.gov/news/governor-baker-declares-state-of-emergency-to-support-commonwealths-response-to-coronavirus) for Massachusetts in light of the COVID-19 outbreak, otherwise known as coronavirus. While daily state government operations will continue without interruption, the Governor cancelled all state work-related travel along with large-scale conferences, seminars and meetings and has encouraged the business community to follow suit.

The State House remains open to the public though in efforts to protect employees and visitors alike, all [public events are cancelled](https://www.wbur.org/news/2020/03/11/state-house-of-representatives-public-meetings-coronavirus) “for the foreseeable future” according to a memo circulated to House membership by the Office of House Speaker Robert DeLeo.

The Massachusetts Department of Public Health is providing daily updates on Massachusetts-specific COVID-19 cases. [Click here to read more](https://www.mass.gov/resource/information-on-the-outbreak-of-coronavirus-disease-2019-covid-19).

### **Federal COVID-19 Updates & Initiatives**

**Small Business Administration Payment Protection Program (PPP) Started April 3**Applications for the Small Business Administration (SBA) Payment Protection Programs (PPP) were available starting April 3, but many banks through which the funds will flow aren’t ready for rush of requests from small businesses struggling to stay afloat. According to the [Wall Street Journal](https://www.wsj.com/articles/the-rush-for-350-billion-in-small-business-loans-starts-friday-banks-have-questions-11585828455?mod=business_lead_pos6), JPMorgan Chase, Bank of America and others, we're waiting for clear guidance from the SBA regarding due diligence of borrowers and what amount of documentation is required to acquire the loans. There is no doubt that this program will provide a much-needed boost to small businesses across Massachusetts and the country, and we hope the program gets going soon. We will provide more information to you as we receive it.

The AICPA has more information on [their website](https://www.aicpa.org/interestareas/privatecompaniespracticesection/qualityservicesdelivery/sba-paycheck-protection-program-resources-for-cpas.html) and we are gathering local resources and should have more for you soon.

**Coronavirus Aid, Relief and Economic Security Act**
On March 27, [Congress passed the $2 trillion relief package](https://www.msn.com/en-us/news/politics/senate-passes-dollar2-trillion-bill-to-blunt-coronavirus-pandemics-economic-impact-as-households-and-businesses-gasp-for-relief/ar-BB11IFcA?ocid=spartanntp) that provides immediate financial relief to Americans across the country. Included in the legislation includes funding for, but not limited to: $1,200 checks to American adults/$500 for children; $500 billion for businesses, cities and states; $367 billion fund for small businesses; four months of expanded unemployment insurance; and $130 billion dedicated to hospitals. The MSCPA's Government Affairs team joined a conference call on April 1 with Congressman Richie Neal, Chairman of the House Committee on Ways and Means, as he discussed some of the details of the bill. He expects that “Phase 4” of the COVID-19 federal relief legislation will come in early May. We will provide updates as we receive them.

**Congress Passes Families First Coronavirus Response Act**
On March 18, Congress voted to approve a [coronavirus relief package](https://wbznewsradio.iheart.com/content/2020-03-19-congress-passes-coronavirus-bill-with-1-billion-in-relief-for-mass/) that includes $1 billion for Massachusetts’ Medicaid program. As the state braces for a severe economic hit, these increased reimbursements are a welcomed relief and assures the folks who need this assistance are guaranteed to receive it.

**COVID-19 and the American Workplace – U.S. Department of Labor Update**
The U.S. Department of Labor released additional information on the Families First Coronavirus Response Act, which provides job-protected leave and expanded paid sick leave. [To learn more, click here](https://www.dol.gov/agencies/whd/pandemic).

**MSCPA Advocates for Tax Relief for Nonprofit Organizations**
We joined with the AICPA and the American Society of Association Executives (ASAE) in a letter to Larry Kudlow, Director of the National Economic Council, to call for the inclusion of tax-exempt associations suffering from event cancellations and reduced meetings attendance in any federal aid package or supplemental appropriations measures and in any temporary aid package for associations experiencing economic fallout due to COVID-19.

[Click here](https://www.thepowerofa.org/wp-content/uploads/2020/03/Kudlow-Letter-on-COVID-19-Stimulus_-002.pdf) to read the ASAE letter and [here](https://www.mscpaonline.org/writable/files/gov_affairs/aicpa_covid-19_relief_letter_002_.pdf) to read the AICPA letter.

**Resources and Information**

**What is the MSCPA doing to help members?**

We developed the Coronavirus Resource Center, a dedicated page on our website with resources, webinars, sample client letters and information for CPAs in MA. It can be found on our Coronavirus Resource Center at [mscpaonline.org/coronavirus](https://www.mscpaonline.org/news_and_resources/news/2640/view). This page is updated daily as new information becomes available, so check back often.

We conducted a survey to learn what firms are doing to manage staff during the pandemic. You can view the results at [mscpaonline.org/covid19survey](https://www.mscpaonline.org/writable/files/resources/covid-19survey.pdf).

**Help! Do you have any sample client letters I can send to my clients about upcoming meetings?**

Yes. The MSCPA developed a sample client letter for members to send to clients so they know what to expect and how to prepare for your next meeting. It is available for free on our Coronavirus Resource Center at [mscpaonline.org/coronavirus](https://www.mscpaonline.org/news_and_resources/news/2640/view).

**Do you have any upcoming webinars or programs about coronavirus?**

Yes. Visit our Coronavirus Resource Center for a full list of upcoming webinars for CPAs. We will be adding to this list frequently, so check back often. You can view the most up-to-date list at [mscpaonline.org/coronavirus](https://www.mscpaonline.org/news_and_resources/news/2640/view) or on our events page at [mscpaonline.org/events](https://www.mscpaonline.org/news_and_resources/events_calendar).

# Events/Registrations

 **What’s going on with your events?**

All in person MSCPA events have been cancelled until April 15, 2020. All broadcast, webinars and virtual meetings will continue as scheduled.

**Can I still register for live programs right now?**

Yes, you can still register for all live and online programs on our website at [mscpaonline.org/cpe](https://www.mscpaonline.org/cpe/listings), or by calling us and we can take your registration over the phone.

**What if I register for an event after April 15 and you postpone or cancel it?**

The health and safety of our staff, members and customers is our first priority. You will be notified via email if the MSCPA cancels or postpones a program you registered for, you can choose to receive a full refund or transfer your registration to another program.

**I want to cancel my registration/ change my registration from live program to online. Can I do that?**

Yes. Please contact the Society four business days prior to an event if you'd like to modify or cancel your registration for a full refund. If you are not feeling well on the day of an event, we encourage you to contact the Society for assistance at 617.556.4000 or mscpa@mscpaonline.org.

**How can I get CPE credits without live programming?**

Fortunately, the MSCPA offers many webinars and broadcast conferences for members and customers to earn CPE. Visit [mscpaonline.org/cpe](https://www.mscpaonline.org/cpe/listings) to view all our options.

We can also deliver CPE to your door through our On-Site Program. With this option, we bring instructors to your office for your team to learn and earn CPE without having to travel. For details, contact Kristin Wells at kwells@mscpaonline.org.