

Maryland

# Frequently Asked Questions



Call 1-800-MD-TAXES (1-800-638-2937) or from Central Maryland 410-260-7980  
For tax information: [www.marylandtaxes.gov](http://www.marylandtaxes.gov)  
Questions? Send them to [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov)

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## Comptroller of Maryland COVID-19 Tax Relief Frequently Asked Questions

Updated July 31, 2020

On March 5, 2020, Governor Lawrence J. Hogan, Jr. proclaimed a state of emergency and a catastrophic health emergency related to COVID-19. Pursuant to certain authority granted to the Comptroller under the Annotated Code of Maryland and the Governor's Executive Order of March 12, 2020, the Office of the Comptroller announced the extension of certain Maryland tax filing and payment deadlines in response to the ongoing COVID-19 emergency. Below are answers to frequently asked questions related to the relief granted by the Comptroller's Office. These questions and answers are intended to address common questions received by this office about Maryland tax filing and payment deadlines, collection efforts, and services being offered and may be updated periodically to include new questions and answers, or if circumstances change. Please visit [www.irs.gov](http://www.irs.gov) for information on changes to federal filing payments and deadlines.

### Filing and Payment Deadlines

#### Q1. What Maryland taxes and fees are included in the relief being offered by the Comptroller's Office?

A1. Extensions of time to file and pay have been granted for both individuals, businesses, and trusts with certain returns and payments due in March, April, May, and **(updated) June** of 2020. The extensions apply to specific returns and payments due for income tax (individual, corporation, pass-through entity, and fiduciary), sales and use tax, employer withholding tax, admissions and amusement tax, alcohol tax, tobacco tax, motor fuel tax, motor carrier tax, Bay Restoration Fee, and Unclaimed Property reporting for insurance companies. **Updated 4/13/2020:** Estates with filings and/or payments due between April 1, 2020 and July 15, 2020 are also being granted extensions of time to file and pay.

NOTE: The relief being offered regarding taxes due is only a postponement of the payment of those taxes without the additional imposition of a penalty or interest during the deferment period. It is NOT an extinguishment or cancellation of that tax debt.

**Q2. Do I have to actually be sick, or quarantined, or have any other impact from COVID-19 to qualify for filing or payment relief?**

A2. No, you do not have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for relief. You only need to have a return or payment due to the Comptroller of Maryland in March, April, May or June of 2020 as detailed on the table listed in Answer 3 below.

**Q3. What are the extended due dates for filing returns and making payments under this relief?**

A3. Please see the table below for a detailed listing of filings and payments with extended due dates.

<b>Description</b>	<b>Form(s)</b>	<b>Original Due Date</b>	<b>Extended Due Date</b>
<b>Income Taxes</b>			
2019 Personal Income Tax Return and Payment	502, 502B, 502-502B, 505, 515, PV (2019)	4/15/2020	7/15/2020
2019 Corporation Income Tax Return and Payment	500, 500D	4/15/2020	7/15/2020
2019 Pass-through Entity Income Tax Return and Payment	510, 510D	4/15/2020	7/15/2020
2019 Fiduciary Income Tax Return and Payment	504, 504D	4/15/2020	7/15/2020
2019 Fiscal year income tax filers with tax years ending between January 1, 2020 and March 31, 2020	See forms based on tax type	15 <sup>th</sup> day of 4 <sup>th</sup> month after the end of the tax year	7/15/2020
Quarterly estimated income tax payments – first quarter 2020		4/15/2020	7/15/2020
Quarterly estimated income tax payments – second quarter 2020		6/15/2020	7/15/2020
Deadline to claim a 2019 refund of income taxes		4/15/2023	7/15/2023
Deadline to claim a 2016 refund of income taxes		4/15/2020	<b>7/15/2020 (updated)</b>
Deadline for individuals to file a federal extension request which automatically grants a Maryland extension to October 15, 2020		4/15/2020	7/15/2020
Deadline for corporations to file a federal extension request which automatically		4/15/2020	7/15/2020

grants a Maryland extension to November 15, 2020			
<b>Estate Tax</b>			
All estates with a filing or payment deadline falling on or after April 1, 2020 and before July 15, 2020 <b>(updated)</b>	MET-1	4/1/2020 through 7/15/2020	7/15/2020
<b>Other Business Taxes</b>			
February 2020, March 2020, April 2020, and May 2020 Sales and Use Tax Returns and Payments	202, 202F	20 <sup>th</sup> day of the month following the month in which a sale was made	<b>7/15/2020 (updated)</b>
February 2020, March 2020, April 2020 and May 2020 Employer Withholding Tax Returns and Payments	MW506	Various dates depending on number of employees	<b>7/15/2020 (updated)</b>
February 2020, March 2020, April 2020, May 2020, and June 2020 Admissions and Amusement Tax Returns and Payments		10 <sup>th</sup> day of the month following the month in which a person has gross receipts subject to the tax	<b>7/15/2020 (updated)</b>
February 2020, March 2020, April 2020, May 2020, and June 2020 Alcoholic Beverage Tax Return and Payment	Various	Various, depending on license type	<b>7/15/2020 (updated)</b>
January – March 2020 Quarterly Bay Restoration Fee Return and Payment		4/20/2020	<b>7/15/2020 (updated)</b>
Tire Recycling Fee for the period January 1, 2020 – June 30, 2020		7/20/2020	7/20/2020 (no change)
February 2020, March 2020, April 2020, and May 2020 Tobacco Tax Return and Payment - Manufacturers		15 <sup>th</sup> day of the month reporting the previous	<b>7/15/2020 (updated)</b>

		month's activity	
January – March 2020 Quarterly Motor Carrier (IFTA) Return and Payment		4/30/2020	<b>7/15/2020 (updated)</b>
February 2020, March 2020, April 2020, and May 2020 Motor Fuel Tax Return and Payment		Last day of the month following the month is which there is a sale or use of motor fuel	<b>7/15/2020 (updated)</b>
2019 Unclaimed Property Reporting for Insurance Companies		4/30/2020	7/31/2020

**Q4. Is Maryland offering any relief to fiscal year income tax filers with due dates other than April 15, 2020?**

A4. Yes. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment.

**Q5. Do I have to do anything to request the extended due dates?**

A5. No. The due dates listed above in Answer 3 are automatic extensions. You do not need to file any special request to take advantage of these extension dates.

**Q6. Maryland has extended the due date to file the first quarterly estimated income tax payment to July 15, 2020. What about the second quarter estimated payments due on June 15, 2020? Have they been postponed as well?**

A6. **Updated 4/13/2020:** The due date for second quarter estimated income tax payments typically due June 15, 2020 has also been extended to July 15, 2020. This is a change from our prior answer to this question and conforms to the IRS's updated guidance in IRS Notice N-20-23.

**Q7. Does the relief apply to the filing of Maryland estate tax returns or the payment of estate tax?**

A7. **Updated 4/13/2020:** An extension of time to file and pay has been granted to all estates with a filing or payment deadline falling on or after April 1, 2020 and before July 15, 2020. This is a change from prior guidance and conforms to the IRS's updated guidance in IRS Notice N-20-23.

**Q8. I haven't filed my 2019 income tax return that would have been due on April 15 yet, but I expect to file it by July 15. What do I need to do?**

A8. Nothing, except file and pay any tax due with your return by July 15. You don't need to file any additional forms or call the Comptroller to qualify for this automatic Maryland tax filing and payment relief. If you expect a refund, you are encouraged to file your return as soon as you can so that you can receive your refund. Filing electronically with direct deposit is the quickest way to get refunds. If you need more time beyond July 15 to file your return, request an automatic federal extension of time to file, and you will automatically be granted a Maryland extension of time to file. See Answer 9 for additional information on tax filing extensions.

**Q9. What if I am unable to file my 2019 income tax return that would have been due on April 15 by July 15, 2020?**

A9. If no tax is due and you requested a federal extension, you do not need to file a Form PV, 500E, or take any other action to obtain an automatic extension to October 15 for individuals, and to November 15 for corporations. Please note, the deadline to file a federal extension is generally April 15. Due to the COVID-19 pandemic, the deadline to request an extension to file 2019 federal taxes has also been extended to July 15, 2020. However, the extension due date remains October 15, 2020 for individuals, and November 15, 2020 for corporations. For individuals who request a federal extension by July 15, 2020, the Maryland tax return is due by October 15, 2020. For corporations who request a federal extension by July 15, 2020, the Maryland tax return is due by November 15, 2020. For more information on federal filing deadlines, please consult guidance issued by the IRS.

**Q10. Is the Comptroller's relief available to non-residents required to file Maryland returns?**

A10. Yes, the extension of time to file and pay extends to both residents and non-residents who are required to file Maryland returns.

**Q11. The IRS has imposed certain income limitations on federal income tax relief related to COVID-19. Do those income limitations apply to Maryland COVID-19 tax relief?**

A11. No. There are no income limitations for the tax relief being offered by the Comptroller.

**Q12. I have an electronic payment scheduled for April 15, 2020. Will the Comptroller automatically change the date of my payment to July 15, 2020?**

A12. No. The Comptroller will only change the date of a scheduled payment if specifically instructed by the taxpayer to do so.

**Q13. If an individual or business previously submitted an extension of time to file a 2019 income tax return, will the extension request be affected?**

A13. No. The Comptroller will honor any previously filed extension requests without any further action required by the taxpayer. The extension dates remain unchanged. Individuals who filed a federal or Maryland extension request have until October 15, 2020 to file an income tax return. Corporations that filed a federal or Maryland extension request have until November 15, 2020 to file an income tax return.

**Q14. Will the Comptroller mail quarterly Bay Restoration Fee returns to taxpayers as usual?**

A14. Yes, the Comptroller will send taxpayers subject to the Bay Restoration Fee their quarterly returns after the end of the first quarter. However, the due date for the return and payment have been extended to July 15, 2020 (**updated**).

**Q15. Will the Comptroller mail Admissions and Amusement tax returns to taxpayers as usual?**

A15. Yes, the Comptroller will send taxpayers subject to the Admissions and Amusement tax their monthly or quarterly returns as scheduled. However, the due date for the returns and payments otherwise due in March, April, May, and June have been extended to July 15, 2020 (**updated**).

**Q16. Is the Comptroller's office still processing returns and refund requests?**

A16. Yes. The Comptroller's office continues to process returns and refund requests. Electronic filing continues to be the most efficient way to file taxes and request a refund. iFile and bFile, on the Comptroller's [website](#), allow you to file individual and corporation income tax returns electronically for free. **Updated 4/13/2020:** Beginning on April 15, 2020, for the safety of essential personnel, the processing of paper returns is suspended indefinitely. If you already filed your return via paper but it has not yet been processed, do not file a second tax return. Paper returns will be processed once the Comptroller's office resumes paper processing. **Updated 7/31/2020:** Processing of paper returns, including refund requests, resumed on May 18, 2020.

**Q17. I am required to file my business taxes on a monthly basis. When I file my business tax returns (e.g. sales and use tax, withholding, admissions and amusement tax, alcohol tax) on July 15, 2020 (updated) must I file separate returns for February, March, April, May, and June 2020, or can I file one consolidated return?**

A17. You must file separate returns for business taxes due in February, March, April, May, and June of 2020. See A3 for the specific due dates.

**Q18. Is there an extension for insurance companies to file the 2019 unclaimed property report and payment?**

A18. Yes. The deadline to report and pay unclaimed property for insurance companies for calendar year 2019 is extended to July 31, 2020. Insurance companies should continue to report the unclaimed property amounts and make payment at the same time.

**Q19. I have a tax question. Can I still get help from the Comptroller's office?**

A19. Yes. While our branch offices and call centers are temporarily closed during the COVID-19 emergency, taxpayer assistance is still available by email. You can send your tax questions to [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov).

**Q20. Are extensions being offered for other Maryland taxes, such as personal property tax or unemployment insurance?**

A20. The extensions discussed in this FAQ document only apply to taxes administered by the Comptroller of Maryland. You may need to consult other state agencies regarding any possible extensions for other tax filings, such as personal property tax or unemployment insurance. A list of websites for other Maryland agencies can be found at [www.maryland.gov](http://www.maryland.gov).

**Q21. (New) Are the extensions of time to file and pay Maryland business taxes being offered by the Comptroller affected by whether a business takes advantage of federal assistance programs (such as SBA loans under the Paycheck Protection Program)?**

A.21 All businesses with tax filings and payments due in March, April, and May 2020 are eligible for the extensions detailed in A3 above. To the extent the extensions for payment of State withholding taxes may have an impact on the federal and state loan programs created to assist employers during this health emergency, one should consult with those governmental agencies overseeing the particular program you are participating in.

**Cessation of Collection Efforts**

**Q22. I owe taxes to the State of Maryland. What is the impact of the COVID-19 emergency on collection actions by the Comptroller?**

A22. The Comptroller's office will not send out lien warning notices, issue liens, attach bank accounts, hold up the renewal of any license including Maryland driver's licenses, or offset vendor payments for taxes administered by the Comptroller's office. Taxpayers receiving notices from the Comptroller's Office during the current COVID-19 emergency should contact the email address on the notice for additional information.

**Q23. I am currently on a payment plan for delinquent business and/or individual taxes. Due to the COVID-19 emergency, I can't make my regularly scheduled payments. What should I do?**

A23. Taxpayers who are currently on a payment plan for delinquent business and/or income taxes and are unable to make those payments due to the COVID-19 emergency should contact this office at the following to discuss delaying payments:

- Business taxpayers: [cdcollectionbizz@marylandtaxes.gov](mailto:cdcollectionbizz@marylandtaxes.gov)
- Individual income tax taxpayer: [COVID19@marylandtaxes.gov](mailto:COVID19@marylandtaxes.gov)

To allow this Office to respond quickly to requests for delaying payments, Comptroller Franchot suggests that the following information is provided:

- Individual Taxpayers: name, address, daytime phone number and the last four digits of the taxpayer's social security number;
- Business Taxpayers: business name, contact name, daytime telephone number, central registration number (CR) or federal identification number (FEIN).

### **Employer Withholding for Employees who Telework During the COVID-19 Emergency**

**Q24. Is the Comptroller making any changes to employer withholding requirements due to the increase in telework?**

A24. Maryland employer withholding requirements are not affected by the current shift from working on the employer's premises to teleworking because taxability is determined by the employee's physical presence. Generally, Maryland imposes income tax, and therefore a withholding requirement on employers, for employees domiciled in Maryland, statutory residents of Maryland<sup>1</sup>, and non-residents receiving Maryland-sourced income. Income is deemed Maryland-sourced income when the income is compensation for services performed in Maryland. Residents of Pennsylvania, Virginia, Washington D.C., and West Virginia who earn wages, salaries, tips, and commission income for services performed in Maryland are exempt from Maryland state income tax, and therefore, withholding, because Maryland has a reciprocal agreement with these states. Unlike the aforementioned states, Delaware has not entered into a reciprocal agreement with the state of Maryland. Compensation paid to a Maryland nonresident who is teleworking in Maryland is Maryland-sourced income, and therefore, subject to withholding.

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<sup>1</sup> Active duty military and the spouses of active duty military are not deemed statutory residents when their presence in Maryland is solely the result of military orders.