April 28, 2020

COVID-19 Impact on Tax Filings in Florida

State-mandated closures and other governmental regulations issued to mitigate the spread of COVID-19 are drastically impacting the business world. Day Pitney continues to evaluate the rapidly changing legal landscape in order to provide the most up-to-date information together with practical business counsel to our clients, advisors and partners.

On April 27, 2020, Florida Department of Revenue Executive Director Jim Zingale issued an emergency order to extend filing deadlines for certain Florida corporate income tax (CIT) payments and returns. Order of Emergency Waiver/Deviation #20-52-DOR-003 extends the due dates noted below.

For entities with a fiscal year ending **December 31, 2019:**

- The May 1, 2020, due date for Florida CIT **returns** is extended to August 3, 2020.
- The May 1, 2020, due date for Florida CIT **payments** is extended to June 1, 2020.
- The due date to submit a request for an extension of time to file the return and make any tentative payment is extended to June 1, 2020.

For entities with a fiscal year ending **January 31, 2020:**

- The June 1, 2020, due date for Florida CIT **returns** is extended to August 3, 2020.
- The June 1, 2020, due date for Florida CIT **payments** or to submit a request for an extension of time to file remains June 1, 2020.

For entities with a fiscal year ending **February 29, 2020:**

- The July 1, 2020, due date for Florida CIT **returns** is extended to August 3, 2020.
- The July 1, 2020, due date for Florida CIT **payments** or to submit a request for an extension of time to file remains July 1, 2020.

For taxpayers who have additional questions, the department has established a dedicated team to address tax-related issues pertaining to COVID-19; e-mail the team at COVID19TAXHELP@floridarevenue.com. Visit the department's webpage for COVID-19 updates, for more information or to sign up for e-mail updates from the Department of Revenue.

Please stay safe and healthy. We all look forward to getting back to "business as usual" as soon as possible. In the meantime, Day Pitney is here to help you navigate these unprecedented times.

For more Day Pitney alerts and articles related to the impact of COVID-19, as well as information from other reliable sources, please visit our COVID-19 Resource Center.

COVID-19 DISCLAIMER: As you are aware, as a result of the COVID-19 pandemic, things are changing quickly and the effect, enforceability and interpretation of laws may be affected by future events. The material set forth in this document is not an unequivocal statement of law, but instead represents our best interpretation of where things stand as of the date of first publication. We have not attempted to address the potential impacts of all local, state and federal orders that may have been issued in response to the COVID-19 pandemic.

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