STATE OF FLORIDA

DEPARTMENT OF REVENUE
OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER) # 20-52-DOR-003 (Corporate Income Tax)

WHEREAS, on March 9, 2020, the Governor of the State of Florida, Ron DeSantis, issued Executive Order Number 20-52 (EO 20-52) in response to the recent COVID-19 outbreak and declared a state of emergency exists for the entire State of Florida; and

WHEREAS, on March 13, 2020, President Donald J. Trump declared the COVID-19 outbreak constituted a national emergency beginning March 1, 2020; and

WHEREAS, on March 16, 2020, President Donald J. Trump and the Centers for Disease Control and Prevention (CDC) issued the "15 Days to Slow the Spread" guidance advising individuals to adopt far-reaching social distancing measures, such as working from home and avoiding gatherings of more than 10 people; and

WHEREAS, on March 16, 2020, Governor Ron DeSantis directed the Florida Department of Revenue to provide flexibility on the deadlines of taxes due such as Corporate Income Tax (CIT) to assist businesses that are adversely affected from the COVID-19 mitigation measures; and

WHEREAS, on March 20, 2020, the Internal Revenue Service (IRS) announced (Notice 2020-18) they are extending the deadline for individuals and businesses to file their federal income tax return from April 15, 2020, to July 15, 2020, in response to the COVID-19 outbreak. The deadline for federal income tax payments due on April 15, 2020, is also extended to July 15, 2020; and

WHEREAS, on April 9, 2020, the IRS announced (Notice 2020-23) the March 20, 2020, notification was expanded to include the postponement of tax returns and payments due *between* April 1, 2020, and July 15, 2020, to the extended due date of July 15, 2020; and

WHEREAS, section 213.055(2), F.S., authorizes the Executive Director of the Department of Revenue to carry out the following actions during a declared state of emergency:

- Extend the due date for tax returns and payments.
- Waive interest that accrues during the state of emergency on taxes due before and during the emergency period.

NOW, THEREFORE, I, JIM ZINGALE, as Executive Director of the Department of Revenue, authorize the following:

1. The Department of Revenue waives certain statutory requirements as set forth in this Order to meet the emergency and ensure fair, consistent, and adequate tax administration.

2. **For Entities with Fiscal Year Ending December 31, 2019**

   a. **Florida corporate income/franchise tax *RETURNS***
   The May 1, 2020, due date for Florida corporate income/franchise tax returns is extended until Monday, August 3, 2020.

   b. **Florida corporate income/franchise tax *PAYMENTS***
   The May 1, 2020, due date for Florida corporate income/franchise tax payments is extended until Monday, June 1, 2020.

   c. The deadline to submit a request for extension of time to file the return and to make any tentative payment is extended until Monday, June 1, 2020.
      - *Note: If a taxpayer files a request for an extension of time to file the return on or before Monday, June 1, 2020, the request may be granted until the extended due date of Monday, November 2, 2020.*

   d. ***Payments submitted to the Department should be based on the corporation's best estimate of the amount of tax that would be due with the return.***

3. **For Entities with Fiscal Year Ending January 31, 2020**

   a. **Florida corporate income/franchise tax *RETURNS***
   The June 1, 2020, due date for Florida corporate income/franchise tax returns is extended until Monday, August 3, 2020.

   b. **Florida corporate income/franchise tax *PAYMENTS***
   The June 1, 2020, due date for Florida corporate income/franchise tax payments remains the same: Monday, June 1, 2020.

   c. The deadline to submit a request for extension of time to file the return remains the same: Monday, June 1, 2020.
      - *Note: If a taxpayer files a request for an extension of time to file the return on or before Monday, June 1, 2020, the request may be granted until the extended due date of Tuesday, December 1, 2020.*

   d. ***Payments submitted to the Department should be based on the corporation's best estimate of the amount of tax that would be due with the return.***

4. **For Entities with Fiscal Year Ending February 29, 2020**

   a. **Florida corporate income/franchise tax *RETURNS***
   The July 1, 2020, due date for Florida corporate income/franchise tax returns is extended until Monday, August 3, 2020.

   b. **Florida corporate income/franchise tax *PAYMENTS***
   The July 1, 2020, due date for Florida corporate income/franchise tax payments remains the same: Wednesday, July 1, 2020.

c. The deadline to submit a request for extension of time to file the return remains the same: Wednesday, July 1, 2020.
    - *Note: If a taxpayer files a request for an extension of time to file the return on or before Wednesday, July 1, 2020, the request may be granted until the extended due date of Friday, January 1, 2021.*

d. ***Payments submitted to the Department should be based on the corporation's best estimate of the amount of tax that would be due with the return.***

5. **CONTACT INFORMATION**: Affected persons with questions regarding this Order may contact the Department by email at COVID19TAXHELP@floridarevenue.com, or by telephone at (850) 488-6800.

6. Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.

7. If a new Executive Order issued by the Governor or a supplemental order issued by the State Coordinating Officer addresses any issue covered by this Order, the Executive Order or supplemental order supersedes this Order.

8. This Order takes effect immediately, applies to the State of Florida, and shall expire on the expiration or rescission of EO 20-52, unless extended by me.

Jim Zingale
Executive Director
Florida Department of Revenue

4/27/20
Date Approved

The original emergency waiver/exercise of authority document is filed with the Agency Clerk in the Department's Office of the General Counsel.