



The Impact of Coronavirus on Federal and Connecticut State Tax Filings

In line with Governor Lamont's Executive Order No. 7H announced on Friday, March, 20, the Connecticut Department of Revenue Services has announced that all Connecticut State income tax filings as well as income tax payments for tax year 2019 are extended until July 15, 2020. This extension also applies to estimated income tax payments for Q1 and Q2. This is consistent with the U.S. Department of Treasury's extension of federal income tax filing and payment deadlines to July 15, 2020. The Connecticut Department of Revenue Services "understands the challenges the COVID-19 outbreak has brought workers and families in Connecticut," said acting DRS Commissioner John Biello. "This extension is designed to offer taxpayers some additional time to file and submit their state income tax payments, if needed. Taxpayers are encouraged to visit the DRS website, where additional updates will be posted." Please note, however, that if you are expecting a federal or state income tax refund you are encouraged to file as soon as possible. At this time it does not appear that sales and use tax filing and payment deadlines are extended and normal employer payroll tax withholding remittances are also not affected by these extensions.

Governor Lamont's Executive Orders do not, however, extend probate court filing deadlines or the filing deadlines for Connecticut estate tax returns or estate tax payments. Federal and state gift tax return filing deadlines are also extended because they are coupled with the federal and state income tax filing deadlines. Also, please note that Connecticut is the only state that imposes a gift tax. Connecticut estate tax returns and estate tax payments are due within six (6) months from the decedent's date of death, and while the filing deadline for taxable and non-taxable estates can be extended, generally payments cannot be extended. Federal estate tax filings and payments are due nine (9) months from the decedent's date of death.

For questions regarding business and personal taxes, corporate issues, wills, trusts and estate matters, please contact Donald R. Seifel, Jr. at (860) 548-2676 or drseifel@uks.com, Kathleen Rudzik at (860) 548-2698 or krudzik@uks.com or Jonathan L. Canestri at (860) 548-2648 or jcanestri@uks.com.