



News & Publications

Update on California Income Tax Filing and Payment Deadlines; Property Tax Payments

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**Update on California Income Tax Filing and Payment Deadlines;
Property Tax Payments**
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California Income Tax Filing and Payment Deadlines. In response to the recent federal income tax filing and payment extensions, California's Franchise Tax Board (FTB) announced on its website that it would grant special tax relief for all California taxpayers due to the COVID-19 pandemic.

According to the online announcement, the FTB is postponing until July 15, 2020, the filing and payment deadlines for all individuals and business entities for:

- 2019 tax returns
- 2019 tax return payments
- 2020 1st and 2nd quarter estimate payments
- 2020 LLC taxes and fees
- 2020 non-wage withholding payments

The announcement supersedes the FTB's previous announcement that extended the due dates for filing and income tax payments for affected taxpayers until June 15, 2020. Please note that, unlike the Federal extension, the California extension applies to all of the above-listed deadlines, even those not occurring on April 15, 2020. In particular, California is extending the deadline for 2nd quarter estimate payments, but this deadline has not been extended at the Federal level.

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According to the announcement, taxpayers do not need to claim any special treatment or call the FTB to qualify for this relief. However, the FTB urged taxpayers to continue to file tax returns on time, if possible, in order to receive any anticipated refunds in a timely manner.

California Property Tax Payments. Unfortunately, the relief described above does not extend to California property tax payments. As of now, the second installment of property taxes is still due on April 10, 2020.

In an announcement issued by Betty T. Yee, California's State Controller, the State Controller's Office clarified that it does not have the legal authority to extend the property tax payment deadlines, as those deadlines are provided for by statute. While local treasurer tax-collectors do have the power to waive penalties and interest for late property tax payments due to circumstances beyond the taxpayer's control, this process must be administered by each county individually and there is no established procedure for requesting this relief. Taxpayers are encouraged to contact their local jurisdiction to determine if such relief is available, but should be aware that many county treasurer-tax collectors have reduced staff during this time and may not be able to provide a response before the April 10 deadline. Therefore, given the uncertainty surrounding the process to waive penalties and interest, including the criteria each jurisdiction will use to determine whether to grant such a waiver, taxpayers are encouraged to make timely payments, to the extent possible, to avoid potential issues in the future.

We will keep you updated as information becomes available regarding these issues. In the meantime, please do not hesitate to reach out if you have specific questions or concerns.