

# HOW THE NEW TAX RULES AFFECT TAXPAYERS

October 26, 2020

We have created this page in order to provide instant access to the latest news and updates in this area. Please continue also to visit our Coronavirus Resource Center and CARES Act page for news relating to additional topics that may be of interest.

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## Webinars

- **Nexus and Apportionment Issues During and After COVID** November 4, 2020, 10am - 12pm  
Due to the COVID-19 pandemic, millions of people have been telecommuting from their home state or from another location where they have decided to shelter in place. Allowing employees to telecommute from states in which they do not normally work can create a host of issues for multistate companies, but the two biggest tax issues relate to nexus and income apportionment. *(Click title for more info)*
- **Nonresident Income Allocation and Withholding Issues During and after COVID** November 18, 2020, 10am - 12pm  
This webinar examines state rules for taxing nonresidents and how those rules have changed due to the pandemic. We examine unique rules, like the convenience rule, and state-specific rules for taxing deferred compensation, and how these rules can lead to double taxation. We will also look at new and existing guidance regarding an employer's obligation to withhold state taxes on an employee's compensation. *(Click title for more info)*
- **The Hodgson Russ CARES Act Webinar Series – A Primer for Businesses** April 6 & 13  
A series of webinars presented by various Hodgson Russ attorneys discussing what you need to know regarding the CARES Act and how it impacts your business (click here to access recordings of these webinars).

## Alerts

- **New York Tax Department Finally Issues Guidance on COVID-19 Telecommuting** October 22, 2020 As we have chronicled in blog posts over the past several months, many states have issued guidance related to how state personal income taxes will be handled during the COVID-19 pandemic, with a

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specific focus on telecommuting employees. Last month we also published an article in Tax Notes State on the issue. [Click on the title to read the full alert.](#)

- **New York Confirms Estimated Tax Payment Due June 15** June 12, 2020  
Last week we published an alert regarding the upcoming June 15 New York estimated tax deadline, noting that taxpayers still needed to pay their New York State and City second quarter estimated payments for 2020 because the New York State Tax Department had made no pronouncements extending the due date to July 15, as the IRS had done. The Department's silence on the issue left many tax practitioners and taxpayers confused about what to pay and when to pay it. [Click on the title to read the full alert.](#)
- **More COVID-19 SALT Updates: June 15 Estimated Taxes and NYC Decoupling** June 3, 2020  
[New York Estimated Tax Payment Due June 15](#): While the Federal government has extended most filing and payment deadlines until July 15, New York has extended only those filings and payments due on April 15 (*see* New York Department of Taxation and Finance Notice N-20-2 [here](#)).  
[Decoupling Legislation in NYC](#): New York City's initiative to decouple its business taxes from the Federal Coronavirus Aid Relief, and Economic Security (CARES) Act (P.L. 116-136) passed both houses of the New York Legislature on Wednesday, May 27, 2020. [Click on the title to read the full alert.](#)
- **COVID-19 Federal, State and Local Tax Employer Relief Efforts Update** April 17, 2020 (originally published March 21, 2020)  
The unprecedented COVID-19 pandemic has triggered a wide variety of relief efforts from the Federal, state, and local governments. This update will provide insight into several of these relief efforts, and discuss the effect they might have on employers coping with the impact of the Coronavirus on their business operations. [Click on the title to read the full alert.](#)
- **CARES Act Update: IRS Issues Guidance on Federal Tax Changes** April 14, 2020  
This is an update to our March 27, 2020 alert summarizing the various federal tax law changes enacted as part of the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"). Since, the IRS has been working furiously to issue guidance addressing those federal tax law changes, and we expect further guidance will be issued. Notable recent IRS guidance impacting the business federal tax law changes is addressed below. [Click on the title to read the full alert.](#)
- **IRS Notice 2020-23 Provides Additional Deadline Extension Relief** April 10, 2020  
On April 9, 2020, the Internal Revenue Service (IRS) issued Notice 2020-23, which amplifies relief set forth in multiple recently issued IRS notices by providing additional relief to taxpayers affected by COVID-19. The Notice also provides the IRS with additional time to perform certain actions. Here are some of the highlights of Notice 2020-23. [Click on the title to read the full alert.](#)
- **Covid-19: FAQs for New York Tax and Residency Considerations** April 3, 2020  
As of the writing of this alert, New York City is, unfortunately, the epicenter of the COVID-19 outbreak in the United States. As the State and City scramble to deal with this unprecedented pandemic, state and local taxes may be the furthest thing from the minds of those who typically spend significant time in the Empire State. Nevertheless, there will come a time when it will be necessary to calculate your 2020 state and local tax liability. Actions taken now will likely impact that calculation. In light of this, the attorneys in Hodgson Russ's State and Local Tax Practice Group have put together the following FAQs to respond to some of the New York residency-related questions we've encountered during these extraordinary times. We are still early in this outbreak, and the New York State Department of Taxation and

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Finance (“Tax Department”) hasn’t specifically addressed any of these issues yet. So the information below should be considered to be our current “best guess” on the topic and subject to change. *Click on the title to read the full alert.*

- **Telecommuting During and After COVID-19: What Every Employer Should Know** April 1, 2020  
Last month, the *TaxStringer* published our article, *The Multistate Tax Implications of a Mobile Workforce*, on various tax considerations facing employers with an increasingly mobile workforce. How the world has changed in just a few weeks!
- **Trump Signs CARES Act – Federal Tax Law Changes** March 27, 2020  
Earlier today the House of Representatives passed what was, in effect, the Senate version of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) previously passed by the Senate on March 25, 2020. Shortly thereafter, President Trump signed the CARES Act into law. *Click on the title to read the full alert.*
- **IRS People First Initiative Provides Administrative Collection and Other Relief** March 26, 2020  
On March 25, 2020, the Internal Revenue Service (IRS) unveiled its “People First Initiative” in an effort to help people facing the challenges of COVID-19 issues. The IRS is taking unprecedented action to ease the burden on people facing tax issues by adjusting some of its normal processes and automated collection systems through July 15, 2020. *Click on the title to read the full alert.*
- **Federal Government Issues Informal Guidance to Speed FFCRA Tax Credits to Employers** March 24, 2020  
On March 20, 2020, the U.S. Treasury Department, Internal Revenue Service (“IRS”) and Department of Labor (“DOL”) issued additional guidance relating to the federal tax incentives and employer compliance under the “Families First Coronavirus Response Act” (“FFCRA”). *Click on the title to read the full alert.*
- **IRS Announces Federal Income Tax Payment Deferral** March 19, 2020  
As part of the national emergency declaration related to the Coronavirus, on March 18, 2020, the IRS issued Notice 2020-17, which defers, until July 15, 2020, payment of 2019 Federal income tax previously due by April 15, 2020, up to specified allowed amounts. *Click on the title to read the full alert.*