



This has been a difficult time for Californians, as we deal with the impacts of the coronavirus on our health, our economy, our workplaces, and our communities.

On Tuesday morning, San Francisco, San Mateo, Santa Clara, Marin, Alameda, and Contra Costa counties began sheltering in place for at least the next three weeks to combat the spread of coronavirus. The restrictions put in place during this pandemic have real impact on our immediate lives, but it's critical that we work together to keep ourselves and each other in good health.

As we collectively work to keep our communities healthy, here is some fiscal advice for individual tax filers and small business owners:

- Individual taxpayers will have until June 15th to file their state returns and pay any taxes owed.
- Partnerships and LLCs also will have until June 15th to file their returns and pay any taxes owed.
- Those who file quarterly estimated tax payments due on April 15th will have until June 15th to make those payments.
- Any taxpayer filing under this special deadline relief should write the name of the state emergency (for example, "COVID-19" or "Coronavirus") in black ink on the top of their tax return.
- The FTB also will waive interest and any late filing or late payment penalties that would otherwise apply.

For assistance, visit the FTB's website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

Sincerely,

Malia Cohen  
Member, State Board of Equalization