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In light of the ongoing state of emergency, on January 6, 2021, the Comptroller of Maryland issued an official Tax Alert entitled, **New Extended Deadlines for Certain Maryland Tax Filings and Payments in 2021.**<sup>1</sup> The newly extended deadlines are directly aimed at providing temporary relief to struggling individuals and businesses and stimulating the local economy. Indeed, Comptroller Peter Franchot states:

**My directive for a tax forbearance that is interest and penalty free is a direct and immediate economic stimulus for Maryland businesses and workers — a decision that we estimate keeps more than \$1 billion in consumers' pockets and helps businesses keep their lights on.**<sup>2</sup>

## Maryland Comptroller Provides Temporary Relief in the Form of Extended Filing and Payment Deadlines for Certain Taxes

By Mary Lundstedt, Esq.

Note that the Tax Alert cautions that it is only applicable to “tax filings under the authority of the Comptroller, as described below. Taxpayers may need to consult other state agencies regarding the deadlines for other tax filings (e.g., personal property, unemployment insurance).”<sup>3</sup>

We will highlight a number of the tax categories impacted by this development and encourage our readers to review the complete list [HERE](#).

### Corporate and Pass-through Filing/Payment and Refund Extensions

The extension to file or pay on April 15, 2021, applies to certain taxes administered by the Comptroller with filing or payment deadlines between January 1, 2021 and April 14, 2021, including:

- Corporate and pass-through entity income tax filings and payments.
- Corporate and pass-through entity estimated income tax declarations and payments.
- Claims for refunds of income tax for returns due under the statute between January 1, 2021 through April 14, 2021 (these claims must be filed no later than April 15, 2024).

### Sales and Use Tax Filing/Payment Extension

The Comptroller has extended the time to file sales and use tax returns, and remit corresponding payments, that are due between January 20, 2021 and April 14, 2021 to April 15, 2021.

### Withholding Filing/Payment Extension

The Comptroller has extended the time to file withholding returns, and remit the corresponding payments, due between January 1, 2021 through March 31, 2021 to April

15, 2021. Note that this does not apply to any payment due with the 2020 year-end withholding reconciliation due on or before January 31, 2021. The Tax Alert emphasizes that “withholding returns and payments for all periods through December 31, 2020, including the 2020 year end reconciliation due in January are due on their statutory due dates.”<sup>4</sup>

## Admissions and Amusement Tax Filing/ Payment Extension

The Comptroller has extended the date to file admissions and amusements tax returns due between January 10, 2021 and April 14, 2021 to April 15, 2021. Furthermore, this extension applies to both admissions and amusement returns and payments for gross receipts arising from events occurring in December 2020 and January through March of 2021.

## Other Areas Impacted

Extended deadlines have also been provided for filings and/or payments for the following categories:

- Alcohol tax
- Tobacco tax
- Motor fuel tax
- Tire recycling fees
- Bay Restoration Fees
- Individual and fiduciary declaration of estimated income tax filings and payments

## Conclusion

Again, these extensions have been implemented as a relief measure in the face of the ongoing state of emergency which continues to wreak unprecedented economic struggles for Maryland individuals and businesses. Practically speaking, although those impacted will eventually pay their tax bill, they are effectively receiving a 90-day interest-free, penalty free loan.

If you live or own a business in Maryland and have questions about Maryland taxes, please feel free to contact our team by calling (410) 862-3957 or requesting a consultation online.

## Footnotes

1. [Download PDF](#)
2. [HTTPS://CONTENT.GOVDELIVERY.COM/ACCOUNTS/MDCOMP/BULLETINS/2B44A69](https://content.govdelivery.com/accounts/MDCOMP/BULLETINS/2B44A69).
3. [Download PDF](#)
4. *Id.*


## Additional Resources



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Syndicated Conservation  
Easement Case**

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