

# 2019 1120 Tax Reform

Jurisdiction	Status	Category
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Alabama	Partial CARES Act Adoption	
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## Navigation

## Comments

## Explanation

“Alabama residents are taxable on all of their income, regardless of whether they work either within or outside the state. During the federally declared period of emergency due to the coronavirus (COVID-19) pandemic, Alabama will not change withholding requirements for businesses based on an employee’s temporary telework location within Alabama that is necessitated by the pandemic and related federal or state measures to control its spread. Alabama will not consider temporary changes in an employee’s physical work location during periods in which temporary telework requirements are in place due to the pandemic to impose nexus or alter apportionment of income for any business.” AL DOR webpage (5/12/20) “For taxpayers affected by the coronavirus (COVID-19), the due date for filing state income tax, FIET, and BPT returns and making state income tax, FIET, and BPT payments due on or after April 1, 2020, and before July 15, 2020, is postponed to July 15, 2020. For small businesses, restaurants, and other food service businesses unable to pay their state sales taxes due to the impact of COVID-19, late payment penalties will be waived for taxes reported on returns filed for the February, March, and April 2020 reporting periods. Similar relief is provided for state lodgings taxes due for these same periods. For more information about these and other relief programs, visit the Department’s COVID-19 Updates page.” (5/12/20) Alabama Legislature considered SB 250 Sub. (Sen. Roberts) on 5/5/20, but did not pass a bill that would have exempted from AL income tax both PPP loan forgiveness/COD income and CARES Act tax rebates. It is still pending. Likely to have a special session in early Fall and consider bill again then.

## State Response

Jurisdiction	Status	Category
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Alaska	No action yet taken	
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## Navigation

## Comments

## Explanation

## State Response

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Arizona	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
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Arkansas	Decoupled from CARES Act	
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[Navigation](#)

[Comments](#)

[Explanation](#)

No (CARES Act).Yes (TCJA). Arkansas adopts IRC § 163 in effect on January 1, 2017. Arkansas has not yet adopted legislation to conform to the business interest deduction limitations of IRC § 163(j) as provided by the Tax Cuts and Jobs Act and the CARES Act.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
California	None Selected	
<a href="#">Navigation</a>		
<a href="#">Comments</a>		
<a href="#">Explanation</a>		
<a href="#">State Response</a>		

Jurisdiction	Status	Category
Colorado	None Selected	
<a href="#">Navigation</a>		
<a href="#">Comments</a>		
<a href="#">Explanation</a>		
<a href="#">State Response</a>		

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

Connecticut	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

CARES Act PPP loan forgiveness - Not Taxable. Because Connecticut conforms to the IRC as updated by the CARES Act, Connecticut doesnot treat Paycheck Protection Program (PPP) loan forgiveness as taxable income. Conn. Gen. Stat. § 12-213(a)(23) . NOL Carryback - No carryback allowed. Connecticut has not adopted the 5-year carryback provision in the CARES Act. Conn. Gen. Stat. § 12-217(a)(4)IRC § 163(j) - No (CARES Act). No (TCJA). For purposes of determining net income for income years commencing on or after January 1, 2018, Connecticut has decoupled from IRC Sec. 163(j) by statute and does not conform to IRC Sec. 163(j), as revised by the 2017 Tax Cuts and Jobs Act (TCJA) and further amended by the CARES Act. Information is from Checkpoint.

[State Response](#)

Jurisdiction	Status	Category
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Delaware	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

Delaware follows the NOL provisions in the CARES Act but subject to the Delaware cap on carrybacks.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
District of Columbia	No action yet taken	
<a href="#">Navigation</a>		
<a href="#">Comments</a>		
<a href="#">Explanation</a>		
<a href="#">State Response</a>		

Jurisdiction	Status	Category
Federal	None Selected	
<a href="#">Navigation</a>		
<a href="#">Comments</a>		
<a href="#">Explanation</a>		
<a href="#">State Response</a>		

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Florida	Decoupled from CARES Act	
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[Navigation](#)

[Comments](#)

[Explanation](#)

No (CARES Act).Yes (TCJA). Florida currently conforms to the IRC as amended and in effect on January 1, 2019and does not conform to the amendments to IRC § 163(j), as enacted by the federalCoronavirus Aid,Relief and Security (CARES) Act.

[State Response](#)

Jurisdiction	Status	Category
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Georgia	Legislative action pending	
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[Navigation](#)

[Comments](#)

[Explanation](#)

The Cares Act as well as the 2019 Federal changes must be considered for adoption by the Georgia General Assembly. The current legislative session was put on hold due to the Corona Virus and no action has yet been completed.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
Hawaii	No action yet taken	
<a href="#">Navigation</a>		
<a href="#">Comments</a>		
<a href="#">Explanation</a>		
<a href="#">State Response</a>		

Jurisdiction	Status	Category
Idaho	None Selected	
<a href="#">Navigation</a>		
<a href="#">Comments</a>		
<a href="#">Explanation</a>		
<a href="#">State Response</a>		

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Illinois	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

IRC 163(j) - Illinois conforms to the changes in the CARES Act IRC § 172 - Illinois does not follow federal IRC § 172, so Illinois does not follow the NOL provisions in the CARES Act.

[State Response](#)

Jurisdiction	Status	Category
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Indiana	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)



# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

Indiana	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
--------------	--------	----------

Iowa	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

Generally, Iowa does not conform to the CARE Act before tax year 2020.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

Kansas	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
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Kentucky	Decoupled from CARES Act	
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[Navigation](#)

[Comments](#)

[Explanation](#)

No (CARES Act).Yes (TCJA). Kentucky conforms to IRC Sec. 163(j), as revised by the 2017 Tax Cuts and Jobs Act(TCJA), which limits the amount of the business interest deduction for tax years beginningafter December31, 2017 but does not conform to amendments made by the Coronavirus Aid, Relief, andEconomic Security Act (CARES Act) due to its IRC conformity date.

[State Response](#)

# 2019 1120 Tax Reform

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[Jurisdiction](#)      [Status](#)      [Category](#)

Kentucky -  
Cities/Other      None Selected

[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

[Jurisdiction](#)      [Status](#)      [Category](#)

Louisiana      No action yet taken

[Navigation](#)

[Comments](#)

[Explanation](#)

LA does not allow NOL c/b, LA conforms to Fed's treatment of 163(j) Business Interest Expense Deduction & charitable contributions, No pubs/stmts released from the state on CARES Act

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
Maine	Partial CARES Act Adoption	
<a href="#">Navigation</a>		
<a href="#">Comments</a>		
<a href="#">Explanation</a>		
<a href="#">State Response</a>		

Jurisdiction	Status	Category
Maine	None Selected	
<a href="#">Navigation</a>		
<a href="#">Comments</a>		
<a href="#">Explanation</a>		
<a href="#">State Response</a>		

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Maryland	CARES Act Adopted in Full	
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## Navigation

Yes (CARES Act).Yes (TCJA).Maryland conforms to the current IRC and has not decoupled from the business interest deduction limitation under IRC § 163(j) as enacted by the 2020 CARES Act and 2017 Tax Cuts and Jobs Act. Maryland adopts the 5-year carryback provision of the CARES Act. For tax years beginning after December 31, 2020, no carryback allowed.

## Comments

## Explanation

## State Response

Jurisdiction	Status	Category
--------------	--------	----------

Massachusetts	None Selected	
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## Navigation

## Comments

## Explanation

## State Response

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
Michigan	None Selected	

[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
Michigan - Cities/Other	None Selected	

[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

Minnesota	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
--------------	--------	----------

Minnesota	No action yet taken	
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[Navigation](#)

[Comments](#)

[Explanation](#)

What's New Under current law, definitions used in determining Minnesota taxable income are based on the Internal Revenue Code, as amended through December 31, 2018. Since that date, Congress has enacted the following:• Taxpayer Certainty and Disaster Tax Relief Act (TCDTR) of 2019• Families First Coronavirus Response Act (FFCRA) of 2020• Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020• Paycheck Protection Program Flexibility Act (PPPFA) of 2020These acts contain changes affecting businesses for tax year 2019. Because Minnesota has not adopted these federal changes, adjustments are required to correctly determine your Minnesota taxable income. Use the updated instructions on pages 8, 9, and 16-18 to calculate nonconformity adjustments relating to the TCDTR, FFCRA, CARES Act, and PPPFA. If you amended your 2019 federal return solely due to the TCDTR, FFCRA, CARES Act, or PPPFA your Minnesota adjustment will offset the change to your federal taxable income. For these amended returns, write "TCDTR", "FFCRA", "CARES Act", and/or "PPPFA" (all that are applicable) in red at the top of the Minnesota Form M4X.

[State Response](#)

# 2019 1120 Tax Reform

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**Jurisdiction**      **Status**      **Category**

Mississippi      Decoupled from CARES Act

[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

**Jurisdiction**      **Status**      **Category**

Missouri      Decoupled from CARES Act

[Navigation](#)

[Comments](#)

[Explanation](#)

No (CARES Act).No (TCJA).Missouri has decoupled from the business interest deduction limitations under IRC§163(j) as amended by the Tax Cuts and Jobs Act and CARES ActMissouri does not adopt the 5-year carryback provision of the CARES Act, Allow 2-year carryback.

[State Response](#)



# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

Missouri - Cities/Other	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
--------------	--------	----------

Montana	Decoupled from CARES Act	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

Nebraska	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

NE is a rolling conformity state and generally follows Federal. NE law does not allow corporations to carryback NOLs. See 5/27/2020 NE Response to CARES Act for more detail.

[State Response](#)

Jurisdiction	Status	Category
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Nevada	No action yet taken	
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[Navigation](#)

[Comments](#)

[Explanation](#)

Nevada uses gross revenue from engaging in business in Nevada as the starting point for the Commerce Tax return. Since federal taxable income and deductions are not used, federal legislation has no impact on the Commerce Tax return.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction      Status      Category

New Hampshire    No action yet taken

[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction      Status      Category

New Hampshire    None Selected  
– Cities/Other

[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

New Jersey	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
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New Mexico	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

NM follows Cares Act for elimination of 80% limitation for NOL, but does not follow 5 year carry back. NM follows Cares Act for 50% threshold for section 163(j) limit.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

New York	Decoupled from CARES Act	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
--------------	--------	----------

New York - Cities/Other	Decoupled from CARES Act	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

North Carolina	Decoupled from CARES Act	
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[Navigation](#)

[Comments](#)

[Explanation](#)

No (CARES Act).Yes (TCJA).North Carolina conforms to the IRC as of January 1, 2019.

[State Response](#)

Jurisdiction	Status	Category
--------------	--------	----------

North Dakota	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

ND conforms to the business interest deduction limitations but does not conform to the provisions regarding NOL carrybacks.

[State Response](#)

# 2019 1120 Tax Reform

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**Jurisdiction**      **Status**      **Category**

Ohio      CARES Act Adopted in Full

[Navigation](#)

[Comments](#)

[Explanation](#)

Ohio conforms to the Internal Revenue Code as of March 27, 2020, except for provisions with specific nonconformity covered under Ohio law.. Some CARES Act provisions including changes to net operating losses are not applicable for Ohio pass-through entity and composite returns.

[State Response](#)

**Jurisdiction**      **Status**      **Category**

Ohio -  
Cities/Other      None Selected

[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

# 2019 1120 Tax Reform

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**Jurisdiction**      **Status**      **Category**

Oklahoma      No action yet taken

[Navigation](#)

[Comments](#)

[Explanation](#)

OK conforms to Fed's treatment of NOL c/b, 163(j) business interest expenses deduction & charitable contributions. No pubs/stmts have been released from the state on CARES Act.

[State Response](#)



# 2019 1120 Tax Reform

Jurisdiction	Status	Category
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Oregon	Partial CARES Act Adoption	
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## Navigation

## Comments

## Explanation

Extension for Oregon personal and corporate income tax filing and payment deadlines. It applies for personal and corporate income taxes and some other taxes. Personal income tax deadline is automatically extended from April 15, 2020 to July 15, 2020. The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. Oregon's April 15, 2020 estimated tax payment due date for tax year 2020 has not been extended and is still due on April 15, 2020. The first estimated payment for the CAT is not extended and is due April 30, 2020. However, the department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will not assess underpayment penalties for taxpayers making a good faith effort to estimate their first quarter CAT payments. The tax year 2019 six month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020. The regular filing extension grants more time to file until October 15, 2020, but it does not further extend the payment due date beyond July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file for an extension by July 15, 2020, your tax return will be due on October 15, 2020 for personal income tax and November 15, 2020 for corporation excise and income tax. For corporate income/excise taxpayers, the Oregon return filing and payment due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Fiscal year returns due on or after April 1, 2020 and before July 15, 2020 are also extended to July 15, 2020. Payments for and returns due after May 15, 2020 are not extended at this time. The second Director's Order (2020-02) extends the due date to July 15, 2020 for Oregon corporate excise/income fiscal year tax returns that are otherwise due from April 1, 2020 through July 15, 2020. Under Director's Order 2020-02, the extension of the filing and payment due dates applies to estate transfer Guidance Relief Provisions for Coronavirus Other Information taxes (Form OR-706), which are now due on July 15, 2020. Director's Order 2020-02 extends the three-year statute of limitation deadline for claiming a refund for the 2016 tax year to July 15, 2020, if that deadline would otherwise fall on a date on or after April 1, 2020 and before July 15, 2020. Director's Order 2020-02 extends the time to claim a 2016 Oregon income tax refund to July 15, 2020. Estimated tax payments for tax year 2020 are not extended. Any interest and penalties with respect to Oregon tax filings and payments extended by this order begin accruing on July 16, 2020. No automatic extension is provided in this order for the payment or deposit of any other type of Oregon tax or for the filing of Oregon information returns. Under the Director's Orders, normal filing, payment, and deposit due dates continue to apply to both payroll and noncorporate excise taxes (like emergency communications (E911), marijuana, state lodging, tobacco, etc.). The first quarter 2020 Form OQ return and payment due dates are not extended and are still due April 30, 2020. Employers must also maintain their current withholding deposit schedules (e.g., daily, monthly, quarterly, etc.). Any taxpayers who have filing or payment due dates other than those due on or after April 1 and before July 15 have not been granted relief by this order. PPP loans, EIDL advances, SBA loan subsidies not subject to CAT. The Oregon Department of Revenue has determined that certain federal assistance to businesses under the Coronavirus Aid, Relief, and Economic Security (CARES) Act is not commercial activity under Oregon statute and will not be subject to the Corporate Activity Tax. The exempt assistance includes forgiven Paycheck Protection Program (PPP) loans, Economic Injury Disaster Loan (EIDL) emergency advances, and Small Business Administration (SBA) loan subsidies. The IRS economic impact payments are not taxable under current Oregon law. The payments are considered an advance payment of your federal refundable credit that would otherwise be claimed on your 2020 personal income tax return. Unemployment income is taxable to Oregon. Qualified leave wages are taxable. Oregon is tied to this law. There

# 2019 1120 Tax Reform

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has been no exception for these wages to be excluded from Oregon taxable income. Qualified leave wages are not excludable qualified disaster relief payments. Currently, there is no exception for these wages to be excluded from Oregon taxable income. The sick leave and qualified family leave wages are subject to withholding just like any other wages.

## State Response

Jurisdiction	Status	Category
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Oregon - Cities/Other	No action yet taken	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
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Pennsylvania	CARES Act Adopted in Full	
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[Navigation](#)

[Comments](#)

[Explanation](#)

Yes (CARES ACT). Yes (TCJA). Pennsylvania conforms to the current IRC and has not decoupled from the business interest deduction limitations of IRC §163 as enacted by the Tax Cuts and Jobs Act and CARES Act. No carryback allowed.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Pennsylvania - Cities/Other	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
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Puerto Rico	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Rhode Island	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

Rhode Island does not conform to the changes made in the CARES Act pertaining to bonus depreciation. Rhode Island conforms to the changes in NOL treatment, with the exception of the NOL carrybacks

[State Response](#)

Jurisdiction	Status	Category
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South Carolina	No action yet taken	
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[Navigation](#)

[Comments](#)

[Explanation](#)

SC does not allow NOL c/b, limits NOL to 80%, decouples from 163(j) limitation on Business Interest Expense deduction & follows Fed's treatment of charitable contributions, No pubs/stmnts from state on CARES act

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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South Dakota	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
--------------	--------	----------

Tennessee	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

For tax years beginning on or after 1/1/2020, the limitation is the same as it was prior to the 2018 tax year. Thus, it does not conform for the 2020 tax year but does for the 2019 tax year. TN does not conform to the provisions regarding NOL carrybacks.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Texas	Decoupled from CARES Act	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
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Utah	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

UT follows Cares Act for 50% threshold for section 163(j) limit. UT does not adopt Cares Act NOL provisions.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Vermont	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

Vermont conforms to the IRC as in effect through December 31, 2018. but has not adopted the changes made by the CARES Act

[State Response](#)

Jurisdiction	Status	Category
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Virgin Islands	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
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Virginia	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)

Jurisdiction	Status	Category
--------------	--------	----------

Washington	None Selected	
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[Navigation](#)

[Comments](#)

[Explanation](#)

[State Response](#)



# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
--------------	--------	----------

West Virginia	Partial CARES Act Adoption	
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[Navigation](#)

[Comments](#)

[Explanation](#)

WV conforms to federal treatment of 163(j) Business Interest Expense Deduction. WV has not adopted the 5-year carryback provision. WV may treat PPP loan forgiveness as taxable income.

[State Response](#)

Jurisdiction	Status	Category
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Wisconsin	No action yet taken	
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[Navigation](#)

[Comments](#)

[Explanation](#)

The economic impact payment from the federal CARES Act (P.L. 116-136) is not taxable for federal or Wisconsin income tax purposes.

[State Response](#)

# 2019 1120 Tax Reform

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Jurisdiction	Status	Category
Wyoming	None Selected	
Navigation		
Comments		
Explanation		
State Response		