

# COVID-19 FAQs for Businesses

We will be updating and adding new FAQs as they become available. For the latest information, return to this page and [see Our Response to COVID-19](#).

## Business Taxes

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### **Will Minnesota impose nexus for business taxes on a company solely due to an employee who is temporarily telecommuting from a Minnesota location due to COVID-19?**

No. The department will not seek to establish nexus for any business tax solely because an employee is temporarily working from home due to the COVID-19 pandemic.

### **Will Minnesota waive use tax requirements when manufacturers, other groups, or organizations donate medicine, medical supplies, or other goods to fight the COVID-19 pandemic in the state?**

The department does not have the authority to waive any legally due sales or use taxes.

### **What if I underpay or cannot pay my tax by the due date?**

You may ask us to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if you have a reasonable cause such as being negatively affected by the COVID-19 pandemic.

You may request this relief, called an abatement, after we notify you of a penalty. See [Penalty Abatement Information for Individuals](#) or [Penalty](#).

## [Abatement Information for Businesses.](#)

You should pay your tax by the due date unless you are financially unable to make the payment.

### **Is the state extending the corporate deadline to July 15, 2020, or do we need to make extension payments on April 15?**

The Minnesota filing and payment due dates have not changed for Corporation Franchise Tax. Under state law:

- C corporations receive an automatic extension to file their Minnesota return to the later of 7 months after the due date or the date of any federal extension to file.
- To avoid a late -payment penalty, C corporations must pay 90% of the tax due on the return by the due date (April 15, in this case).

You may ask us to cancel or reduce penalties, additional tax charges, and interest for late filing or payment if you have a reasonable cause such as being negatively affected by the COVID-19 pandemic. [See Abatement Information for Businesses.](#)

### **Will you extend the payment of the first-quarter 2020 MinnesotaCare Tax due April 15, 2020?**

Yes. We will grant a 60-day grace period for MinnesotaCare monthly and quarterly estimated tax payments due April 15, 2020. These payments are now due June 15. This grace period is automatic and applies to Provider Tax, Hospital Tax, Surgical Center Tax, Wholesale Drug Distributor Tax, and Legend Drug Use Tax.

[See Minnesota Care Taxes for more information.](#)

## Debt Collection

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### Contact Info

#### EMAIL

[Contact form](#)

#### PHONE

[651-556-NEWS](#)

[651-556-6454](#)

#### HOURS [\[+\]](#)

#### ADDRESS [\[+\]](#)

### Last Updated

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