

COVID-19 Extensions to File and Pay

March 2020

Program	Filing Period	Original Due Date	Extension Due Date
Alcoholic Beverage Tax (Beer Mfg, Wine Growers, Beer & Wine Importers, Distilled Spirits, Common Carriers, Custom Brokers)	February 2020 tax due	March 16, 2020	June 15, 2020
Motor Vehicle Fuel Tax (Suppliers)	February 2020 prepayment due	March 16, 2020	June 15, 2020
Cigarette and Tobacco Products Tax (Cigarette and Tobacco Product Distributors, Cigarette Wholesalers, Cigarette Manufacturers, Tobacco Manufacturer/Importers, Cigarette Common Carriers)	February 2020 tax due	March 25, 2020	June 25, 2020
Oil Spill Response, Prevention, and Administration Fees	February 2020 fee due	March 25, 2020	June 25, 2020
Underground Storage Tank Maintenance Fee	February 2020 fee due	March 25, 2020	June 25, 2020
Aircraft Jet Fuel Tax	February 2020 tax due	March 31, 2020	June 30, 2020
Cannabis Tax	February 2020 taxes due	March 31, 2020	June 30, 2020
Diesel Fuel Tax (Suppliers, Exempt Bus Operators, Government Entities)	February 2020 tax due	March 31, 2020	June 30, 2020

Program	Filing Period	Original Due Date	Extension Due Date
Electronic Waste Recycling Fee	February 2020 fee due	March 31, 2020	June 30, 2020
Emergency Telephone Users Surcharge	January 2020 tax due	March 31, 2020	June 30, 2020
Hazardous Waste Disposal Fee	December 2019 fee due	March 31, 2020	June 30, 2020
Marine Invasive Species (Ballast Water Management) Fee	February 2020 fee due	March 31, 2020	June 30, 2020
Motor Vehicle Fuel Tax (Carriers, Suppliers, Terminal Operators, Train Operators)	February 2020 tax due	March 31, 2020	June 30, 2020

April 2020

Program	Filing Period	Original Due Date	Extension Due Date
Sales and Use Tax	First Quarter 2020 Return	April 30, 2020	July 31, 2020
Use Tax	Annual 2019 Return	April 15, 2020	July 15, 2020
Alcoholic Beverage Tax (Distilled Spirits Common Carrier)	February 2020 tax due	April 1, 2020	July 1, 2020
Childhood Lead Poisoning Prevention Fee	Calendar Year 2019 Billing Due	April 1, 2020	July 1, 2020

Program	Filing Period	Original Due Date	Extension Due Date
Beer Vendors, PACT Act Accounts	March 2020 reports due	April 10, 2020	July 10, 2020
Alcoholic Beverage Tax (Beer Mfg, Wine Growers, Beer & Wine Importers, Distilled Spirits, Common Carriers, Custom Brokers)	March 2020 and 1st Quarter 2020 taxes due	April 15, 2020	July 15, 2020
California Tire Fee	1st Quarter 2020 fee due	April 15, 2020	July 15, 2020
Motor Vehicle Fuel Tax (Suppliers)	March 2020 prepayment due	April 15, 2020	July 15, 2020
Cigarette and Tobacco Products Tax (Cigarette and Tobacco Product Distributors, Cigarette Wholesalers, Cigarette Manufacturers, Tobacco Manufacturer/Importers, Cigarette Common Carriers)	March 2020 taxes due	April 27, 2020	July 27, 2020
Integrated Waste Management Fee	1st Quarter 2020 fee due	April 27, 2020	July 27, 2020
Oil Spill Response, Prevention, and Administration Fees	March 2020 fees due	April 27, 2020	July 27, 2020
Underground Storage Tank Maintenance Fee	March 2020 and 1st Quarter 2020 fee due	April 27, 2020	July 27, 2020
Aircraft Jet Fuel Tax	March 2020 tax due	April 30, 2020	July 30, 2020
Cannabis Tax	March 2020 and 1st Quarter 2020 taxes due	April 30, 2020	July 30, 2020

Program	Filing Period	Original Due Date	Extension Due Date
Cigarette and Tobacco Products Tax (Consumer)	1st Quarter 2020 excise and use tax due	April 30, 2020	July 30, 2020
Diesel Fuel Tax (Suppliers, Exempt Bus Operators, Government Entities)	March 2020 and 1st Quarter 2020 tax due	April 30, 2020	July 30, 2020
Electronic Waste Recycling Fee	March 2020 and 1st Quarter 2020 fee due	April 30, 2020	July 30, 2020
Emergency Telephone Users Surcharge	February 2020 tax due	April 30, 2020	July 30, 2020
Energy Resources Surcharge	1st Quarter 2020 tax due	April 30, 2020	July 30, 2020
Hazardous Waste Disposal Fee	January 2020 fee due	April 30, 2020	July 30, 2020
Lead Acid Battery Fees	1st Quarter 2020 fee due	April 30, 2020	July 30, 2020
Marine Invasive Species (Ballast Water Management) fee	March 2020 fee due	April 30, 2020	July 30, 2020
Motor Carrier – Diesel (Interstate Truckers, IFTA)	1st Quarter 2020 tax due	April 30, 2020	July 30, 2020
Motor Vehicle Fuel Tax (Carriers, Suppliers, Terminal Operators, Train Operators)	March 2020 tax due	April 30, 2020	July 30, 2020
Natural Gas Surcharge	1st Quarter 2020 tax due	April 30, 2020	July 30, 2020

Program	Filing Period	Original Due Date	Extension Due Date
Timber Yield Tax	1st Quarter 2020 tax due	April 30, 2020	July 30, 2020
Use Fuel Tax (Exempt Bus, Flat Rate Private, Flat Rate Commercial, User, Vendor)	1st Quarter 2020 tax due	April 30, 2020	July 30, 2020

May 2020

Program	Filing Period	Original Due Date	Extension Due Date
Alcoholic Beverage Tax (Distilled Spirits Common Carrier)	March 2020 tax due	May 1, 2020	August 1, 2020
Beer Vendors, PACT Act Accounts	April 2020 reports due	May 11, 2020	August 11, 2020