



CITY OF PIKEVILLE, KENTUCKY

EXECUTIVE ORDER # _____

EXECUTIVE ORDER EXTENDING APRIL 15, 2020 DEADLINE TO FILE NET PROFIT LICENSE TAX RETURNS

WHEREAS, on March 13, 2020 President Donald J. Trump declared a national state of emergency in response to the coronavirus, COVID-19, pandemic; and

WHEREAS, on March 6, 2020 Governor Andy Beshear declared a state of emergency in Kentucky in response to the first documented case of the novel coronavirus, COVID-19; and

WHEREAS, the Treasury Department and IRS did on March 21, 2020 announced that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax.

For further reference see: <https://www.irs.gov/newsroom/tax-day-now-july-15-treasury-irs-extend-filing-deadline-and-federal-tax-payments-regardless-of-amount-owed>; and

WHEREAS, At the direction of Governor Beshear, the Kentucky Department of Revenue (DOR) will adopt most of the Coronavirus Disease 2019 (COVID-19) income tax relief described in recent Internal



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Revenue Service (IRS) Notice 2020-18. For further reference see:
<https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx>

WHEREAS, Mayor James Carter, has determined that the novel coronavirus, COVID-19, presents a severe and complex threat to the public health, safety, and welfare of citizens that extraordinary emergency measures are warranted pursuant to KRS 39A.100 (2) and KRS 39B.070; and

WHEREAS, it is necessary for Mayor Carter to extend the April 15, 2020 deadline to file with the City of Pikeville *NET PROFIT LICENSE TAX RETURN* until July 15, 2020 because the preparation of federal income tax returns are necessary to prepare and file with the City of Pikeville a *NET PROFIT LICENSE TAX RETURN*.

I, James Carter duly elected Mayor of the City of Pikeville do hereby pursuant to K.R.S. 39A.100(2) declare a State of Emergency to exist within the City of Pikeville Pursuant to the authority vested in my office pursuant to KRS 39A.100(2) I do hereby order and direct as follows:

- A. That the NET PROFIT LICENSE TAX RETURN filing due date is automatically extended from April 15, 2020, to July 15, 2020.
- B. Taxpayers can also defer net profit tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers.
- C. Taxpayers do not need to file any additional forms or call the City of Pikeville to qualify for this automatic net profit license return tax filing and payment relief. Individual taxpayers who need additional time to file beyond the July 15 deadline, can request a filing extension. Call the Tax Department if you need assistance filing a request for an extension beyond the July 15 deadline.
- D. No other tax filings, reporting and payment requirement are deferred. All monthly and quarterly report remain due and payable.



JAMES CARTER
MAYOR CITY OF PIKEVILLE

DATE: 3-26-20 TIME: 3:45 pm



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