

COVID-19 - State Income Tax Extensions

The blue highlights below represent states that have issued guidance, but it is not following the federal 7/15/20 deadline specifically. They may be earlier extension dates or some other variance such as interest continuing to accrue.

Research current through: **April 15, 2020**

| State | Corporate Income Tax | | | | | | Individual Income Tax | | | | | | |
|-------------|----------------------|-------------------|-----------------------------|--|-------------------|--|--|--|--------------------|------------------|---|---|--|
| | Return Period | Original Due Date | Filing Extended | Payment Extended | Extended Due Date | Notes | Return Period | Original Due Date | Filing Extended | Payment Extended | Extended Due Date | Notes | |
| Alabama | AL | 2019 | On or after 4/1/20 | Yes | Yes | 7/15/2020 | <p>Taxpayers can defer state income tax payments due on or after April 1, 2020 (previously April 15), and before July 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.</p> <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT). (4/10/20)</p> | 2019 | On or after 4/1/20 | Yes | Yes | 7/15/2020 | <p>Taxpayers can defer state income tax payments due on or after April 1, 2020 (previously April 15), and before July 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.</p> <p>Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT). (4/10/20)</p> |
| Alaska | AK | 2019 | 4/15/20 | Yes | Yes | <p>Payments 7/15/2020</p> <p>Returns 8/14/20</p> <p>Includes estimated payments for 1st and 2nd qtrs. (Notice of Extended Filing and Payment Deadline for Alaska Corporate Income Tax, Alaska Dept. of Revenue, 04/02/2020.)</p> | No Personal Income Tax | | | | | | |
| Arizona | AZ | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | <p>Taxpayers requiring additional time beyond July 15, 2020 should request an extension by filing Form 204. Does NOT include estimated payments due 4/15/20.</p> | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | <p>Taxpayers requiring additional time beyond July 15, 2020 should request an extension by filing Form 204. Does NOT include estimated payments due 4/15/20.</p> |
| Arkansas | AR | | | | | <ul style="list-style-type: none"> • 2019 Subchapter S Corporations Now Due: 7/15/2020 • 2019 Fiduciary and Estates Now Due: 7/15/2020 • 2019 Partnership Income Tax Now Due: 7/15/2020 • 2019 Composite Returns Now Due: 7/15/2020 <p>The following filing and payment deadlines for income tax are not affected:</p> <ul style="list-style-type: none"> • 2019 Corporation Income Tax Due: 4/15/2020 • 2020 Estimated Tax Payment Due: 4/15/2020 • 2020 Estimated Tax Payment Due: 6/15/2020 | 2019 | | Yes | Yes | 7/15/2020 | <p>Per COVID 19 FAQs on DFRA's site (3/24/20), governor has announced extensions of individual tax returns to match federal. No DFA official notice yet regarding COVID-19 extensions. Does NOT include 2020 estimated payments due 4/15 or 6/15.</p> <ul style="list-style-type: none"> • 2019 Individual Income Tax Now Due: 7/15/2020 • 2019 Subchapter S Corporations Now Due: 7/15/2020 • 2019 Fiduciary and Estates Now Due: 7/15/2020 • 2019 Partnership Income Tax Now Due: 7/15/2020 • 2019 Composite Returns Now Due: 7/15/2020 | |
| California | CA | 2019 | | Yes | Yes | 7/15/2020 | Includes 1st and 2nd qtr. estimates | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Includes 1st and 2nd qtr. estimates |
| Colorado | CO | 2019 | 4/15/20 | Yes, automatically extended until 10/15/20 | Yes | <p>Payments due 7/15/2020</p> <p>Governor Jared Polis has extended the income tax payment deadline for all Colorado taxpayers by 90 days until July 15, 2020. Interest from the due date of the payment until July 15, 2020 is waived. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension, and are due on or before October 15, 2020.</p> <p>1st and 2nd qtr. estimated payments included in extension to 7/15/20</p> | 2019 | Yes, automatically extended until 10/15/20 | Yes | Yes | <p>Payments due 7/15/2020</p> <p>1st and 2nd qtr. estimated payments included in extension to 7/15/20</p> | | |
| Connecticut | CT | 2019 | 3/15/2020 through 5/31/2020 | Yes, for 30 days only | Yes | <p>Payments due 6/15/2020</p> <p>Corporation Business Tax; Unrelated Business Income Tax; and Pass-Through Entity Tax. Does NOT include estimated payments.</p> | 2019 | | Yes | Yes | 7/15/2020 | <p>DRS announced that the due date for 2019 individual income tax returns and payments was extended to July 15, 2020, for Forms CT-1040, CT1040NR/PY, and CT-1041. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020.</p> | |
| Delaware | DE | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Does NOT apply to estimated payments. | 2019 | 4/30/20 | Yes | Yes | 7/15/2020 | Includes fiduciary income tax returns first quarter estimated payments (TIM 2020-1, 03/23/20) |

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| District of Columbia | DC | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | For individual, fiduciary, partnership and corporate tax returns. Does NOT apply to estimated payments. This extension applies to all D-20, D-30, D-40, D-41, D40B, and D-65 tax filers, and includes combined return filers. | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | For individual, fiduciary, partnership and corporate tax returns. Does NOT apply to estimated payments. This extension applies to all D-20, D-30, D-40, D-41, D40B, and D-65 tax filers, and includes combined return filers. | |
| Florida | FL | | 5/1/20 | | | | | No Personal Income Tax | | | | | | |
| Georgia | GA | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | includes 1st qtr. Estimated payments | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | includes 1st qtr. Estimated payments | |
| Hawaii | HI | 2019 | 4/20/20 - 6/20/20 | Yes | Yes | 7/20/2020 | (Hawaii Dept. of Taxation Announcements No. 2020-01, 03/23/2020.) | 2019 | 4/20/20 - 6/20/20 | Yes | Yes | 7/20/2020 | (Hawaii Dept. of Taxation Announcements No. 2020-01, 03/23/2020.) | |
| Idaho | ID | 2019 | | Yes | Yes | 6/15/2020 | (Proclamation, Idaho Governor Brad Little, 03/23/2020.) Includes 1st qtr. estimated payment | 2019 | | Yes | Yes | 6/15/2020 | (Proclamation, Idaho Governor Brad Little, 03/23/2020.) Includes 1st qtr. estimated payment | |
| Illinois | IL | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Applies to all individual trust and corporation returns. Does not apply to partnership returns. Does NOT apply to 1st and 2nd qtr. estimated payments however if taxpayers timely pay in four equal installments, the lesser of 90 percent of their liability for the year 2020 or 100 percent of their liability for the years 2019 or 2018, they can avoid estimated late payment penalties. | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Applies to all individual trust and corporation returns. Does not apply to partnership returns. Does NOT apply to 1st and 2nd qtr. estimated payments however if taxpayers timely pay in four equal installments, the lesser of 90 percent of their liability for the year 2020 or 100 percent of their liability for the years 2019 or 2018, they can avoid estimated late payment penalties. | |
| Indiana | IN | 2019 | 4/15/20 or 4/20/20 | Yes | Yes | 7/15/2020 | Returns due on 5/15/20 are now due 8/17/20. Includes 1st qtr. estimated payments | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | includes 1st qtr. estimated payments | |
| Iowa | IA | 2019 | After 3/19/20 and Before 7/31/20 | Yes | Yes | 7/31/2020 | Does NOT apply to 1st and 2nd qtr. estimated payments | 2019 | After 3/19/20 and Before 7/31/20 | Yes | Yes | 7/31/2020 | Does NOT apply to 1st and 2nd qtr. estimated payments, however, Individuals may also avoid an underpayment penalty if current year payments (estimated payments + withholding) made by the installment due dates equal or exceed one of the following: 100% of the individual's 2019 Iowa tax liability, or 110% for high income taxpayers. A high income taxpayer includes any taxpayer whose 2019 federal adjusted gross income (as adjusted for any Iowa decoupling including bonus depreciation/section 179 adjustment) is greater than \$150,000 (\$75,000 for married filing separate federal returns), or 90% of the tax liability on the taxpayer's 2020 income or annualized income as determined on form IA 2210 and IA 2210 Schedule AI. | |
| Kansas | KS | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | The governor's executive order stipulates that it does not change laws, regulations, or rules regarding estimated tax payments. (Kansas Revenue Department Public Notice No. 20-01, 03/23/2020; Executive Order 20-13, Governor Laura Kelly, 03/23/2020.) | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | The governor's executive order stipulates that it does not change laws, regulations, or rules regarding estimated tax payments. (Kansas Revenue Department Public Notice No. 20-01, 03/23/2020; Executive Order 20-13, Governor Laura Kelly, 03/23/2020.) | |
| Kentucky | KY | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | | |
| Louisiana | LA | 2019 | | Yes | Yes | 7/15/2020 | Partnership, Individual, Fiduciary and Corporate | 2019 | | Yes | Yes | 7/15/2020 | Partnership, Individual, Fiduciary and Corporate | |
| Maine | ME | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Applies to individuals, corporations and trust and estate returns. Includes estimated income tax payments due 4/15/20 (03/26/2020) | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Applies to individuals, corporations and trust and estate returns. Includes estimated income tax payments due 4/15/20 (03/26/2020) | |

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| Maryland | MD | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | The extension to July 15, 2020 for filing of returns and payment of 2019 taxes is automatic; no filing or request is required to take advantage of the extended deadline. | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | The extension to July 15, 2020 for filing of returns and payment of 2019 taxes is automatic; no filing or request is required to take advantage of the extended deadline. |
| Massachusetts | MA | 2019 | 4/15/19 | No, but will waive penalties | No, but will waive penalties, interest will accrue on late payments | 7/15/2020 | Includes 1st qtr. estimated payment The Commissioner's authority under G.L. c. 62C, § 87 to delay due dates does not extend to corporate excise filings and payments. However, the Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020. | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Includes 1st qtr. estimated payment The July 15, 2020 due date applies to personal income tax, estate and trust income tax, and income tax due with a partnership composite return with an April 15, 2020 due date. The Commissioner has determined that the first and second installments of estimated tax, due April 15, 2020 and June 15, 2020, respectively, will now be due July 15, 2020. |
| Michigan | MI | 2019 | 4/30/20 | Yes | Yes | 7/31/2020 | The Executive Order also extends the deadline for all taxpayers required to pay estimated state individual, fiduciary and corporate income taxes that would be due April 15, 2020 to July 15, 2020. (Governor's Press Release, 03/27/2020; Executive Order 2020-26, 03/27/2020.) | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | The Executive Order also extends the deadline for all taxpayers required to pay estimated state individual, fiduciary and corporate income taxes that would be due April 15, 2020 to July 15, 2020. (Governor's Press Release, 03/27/2020; Executive Order 2020-26, 03/27/2020.) |
| Minnesota | MN | | | | | | The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, 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. S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. The payment due date has not changed. Taxpayers can request relief from late-filing or late-payment penalties and interest for reasonable cause, including emergency declarations by the president and governor due to COVID-19. | 2019 | | Yes | Yes | 7/15/2020 | This grace period does NOT include state estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year. (03/25/20) |
| Mississippi | MS | 2019 | | Yes | Yes | 5/15/2020 | The deadline to file and pay 2019 individual income taxes and corporate income taxes is extended until May 15, 2020. Additionally, the first quarter estimated tax payment is extended until May 15, 2020. Penalties and interest will not accrue on the extension period through May 15, 2020. Withholding tax payments for the month of April are also extended until May 15, 2020. (Notice 2020-01, Miss. Dept. Rev., 03/23/2020.) | 2019 | | Yes | Yes | 5/15/2020 | The deadline to file and pay 2019 individual income taxes and corporate income taxes is extended until May 15, 2020. Additionally, the first quarter estimated tax payment is extended until May 15, 2020. Penalties and interest will not accrue on the extension period through May 15, 2020. Withholding tax payments for the month of April are also extended until May 15, 2020. (Notice 2020-01, Miss. Dept. Rev., 03/23/2020.) |
| Missouri | MO | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020 and June 15, 2020. | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020 and June 15, 2020. |

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| Montana | MT | | | | | | | | | | | The payment deadlines that are extended are the taxes due with the 2019 income tax return for individuals, estates and trusts. The deadline for those making estimated tax payments for the first quarter of 2020 has also been extended to July 15. The due date for the second quarter remains June 15 at this time. | | |
| Nebraska | NE | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Also covers estimated payments due 4/15/20 | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Also covers estimated payments due 4/15/20 | |
| Nevada | NV | No Corporate Income Tax | | | | | | | No Personal Income Tax | | | | | |
| New Hampshire | NH | 2019 | 4/15/20 | Yes | See notes | 11/15/2020 | In order to provide relief to taxpayers required to file returns on April 15, 2020 who are unable to accurately calculate their tax year 2019 liability for purposes of qualifying for the automatic 7- month extension due to the current COVID-19 pandemic, the DRA will not assess any applicable interest or penalties against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, if by April 15, 2020 they have paid an amount no less than their total tax year 2018 tax liability. (TIR 202-001, 3/30/20) | 2019 | 4/15/20 | Yes | See notes | 11/15/2020 | In order to provide relief to taxpayers required to file returns on April 15, 2020 who are unable to accurately calculate their tax year 2019 liability for purposes of qualifying for the automatic 7- month extension due to the current COVID-19 pandemic, the DRA will not assess any applicable interest or penalties against taxpayers who file their returns and pay any remaining balance due within the automatic 7-month extension, if by April 15, 2020 they have paid an amount no less than their total tax year 2018 tax liability. (TIR 202-001, 3/30/20) | |
| New Jersey | NJ | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Both houses of the New Jersey legislature have passed legislation, which is expected to be signed by Governor Phil Murphy, that extends the April 15, 2020 due date for tax returns and payments with an original due date of April 15, 2020 until July 15, 2020 and also provides for an extension of the statute of limitations. (L. 2020, S2338, awaiting Governor's signature.) Extension of corporation business tax and gross income tax returns and payments. A taxpayer required to make and file an annual or quarterly return or report pursuant to New Jersey Gross Income Tax Act or the Corporation Business Tax Act with an original due date of April 15, 2020, will be granted by the Division of Taxation an automatic extension of time to file those returns or reports and to pay the tax due until July 15, 2020. Taxpayers will not be subject to penalties or interest if the taxpayer files a return, report, or makes a payment by the end of the extension. (4/13/20) Includes 1st qtr. estimated payment. | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Both houses of the New Jersey legislature have passed legislation, which is expected to be signed by Governor Phil Murphy, that extends the April 15, 2020 due date for tax returns and payments with an original due date of April 15, 2020 until July 15, 2020 and also provides for an extension of the statute of limitations. (L. 2020, S2338, awaiting Governor's signature.) Extension of corporation business tax and gross income tax returns and payments. A taxpayer required to make and file an annual or quarterly return or report pursuant to New Jersey Gross Income Tax Act or the Corporation Business Tax Act with an original due date of April 15, 2020, will be granted by the Division of Taxation an automatic extension of time to file those returns or reports and to pay the tax due until July 15, 2020. Taxpayers will not be subject to penalties or interest if the taxpayer files a return, report, or makes a payment by the end of the extension. (4/13/20) Includes 1st qtr. estimated payment. | |
| New Mexico | NM | 2019 | | Yes | Yes | 7/15/2020 | Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by July 15, 2020. (3/25/20 Notice indicates that interest will be waived also.) | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by July 15, 2020. Under New Mexico law, however, interest will accrue on any unpaid balances from April 15- forward. (3/25/20 Notice indicates that interest will be waived also.) | |
| New York | NY | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | 2019 returns due on April 15, 2020, and related payments of tax or installments of tax, including installments of estimated taxes for the 2020 tax year , will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by July 15, 2020. (Important Notice N-20-2, March 2020) | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | 2019 returns due on April 15, 2020, and related payments of tax or installments of tax, including installments of estimated taxes for the 2020 tax year , will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by July 15, 2020. (Important Notice N-20-2, March 2020) | |
| North Carolina | NC | 2019 | 4/15/20 | Yes | Yes, but interest will accrue | 7/15/2020 | The department cannot offer relief from interest charged to filings after April 15. Unless state law is changed, tax payments will accrue from April 15 until paid. (3/23/20) | 2019 | 4/15/20 | Yes | Yes, but interest will accrue | 7/15/2020 | The department cannot offer relief from interest charged to filings after April 15. Unless state law is changed, tax payments will accrue from April 15 until paid. (3/23/20) | |

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| North Dakota | ND | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | We are currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest. (3/26/20) | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | We are currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline, can file and make payment through July 15, 2020, without penalty and interest. (3/26/20) | |
| Ohio | OH | No Corporate Income Tax | | | | | | | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | The filing extension, and waiver of penalty and interest, will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15. (3/27/20) |
| Oklahoma | OK | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Includes 1st qtr. estimate for 2020 | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Includes 1st qtr. estimate for 2020 | |
| Oregon | OR | 2019 | 5/15/20 | Yes | Yes | 7/15/2020 | Estimated payments are NOT extended | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Estimated payments are NOT extended | |
| Pennsylvania | PA | 2019 | 5/15/20 | Yes | Yes | 8/14/2020 | Corporations RCT-101 | 2019 | 3/15/20 and 4/15/20 | Yes | Yes | 7/15/2020 | Individuals, Partnerships, S Corps, Trusts/Estates. Includes estimated payments for 1st and 2nd qtrs. | |
| Rhode Island | RI | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | The Rhode Island Division of Taxation announced details about the filing deadline and the payment deadline for individuals and certain entities with returns originally due on 4/15/20 in light of the coronavirus pandemic (COVID-19). (3/27/20) Includes first quarter estimates due 4/15/20 | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | The Rhode Island Division of Taxation announced details about the filing deadline and the payment deadline for individuals and certain entities with returns originally due on 4/15/20 in light of the coronavirus pandemic (COVID-19). (3/27/20) Includes first quarter estimates due 4/15/20 | |
| South Carolina | SC | 2019 | 4/1/20 through 7/15/20 | Yes | Yes | 7/15/2020 | The South Carolina tax returns and payments on the following returns qualify for this relief: SC 1040, SC 1120, SC 1120U, SC 1120S, SC 1065, SC 1101B, SC 1104, SC 1041, and SC 990-T. The relief applies to calendar and fiscal year taxpayers. Interest or penalties related to this tax relief will be waived. Includes quarterly estimated payments due on 4/15/20 and 6/15/20. | 2019 | 4/1/20 through 7/15/20 | Yes | Yes | 7/15/2020 | The South Carolina tax returns and payments on the following returns qualify for this relief: SC 1040, SC 1120, SC 1120U, SC 1120S, SC 1065, SC 1101B, SC 1104, SC 1041, and SC 990-T. The relief applies to calendar and fiscal year taxpayers. Interest or penalties related to this tax relief will be waived. Includes quarterly estimated payments due on 4/15/20 and 6/15/20. | |
| South Dakota | SD | No Corporate Income Tax | | | | | | | No Personal Income Tax | | | | | |
| Tennessee | TN | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Franchise & Excise tax, Business Tax | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Hall Income Tax | |
| Texas | TX | 2019 | 5/15/20 | Yes | Yes | 7/15/2020 | | No Personal Income Tax | | | | | | |
| Utah | UT | 2019 | | Yes | Yes | 7/15/2020 | Tax Commission news release (03/26/2020) | 2019 | | Yes | Yes | 7/15/2020 | Tax Commission news release (03/26/2020) | |
| Vermont | VT | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Includes first quarter estimated payments. | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | Includes first quarter estimated payments. | |
| Virginia | VA | 2019 | 4/15/20 | No | Yes, but interest will accrue | 6/1/2020 | No penalty but interest will accrue. Penalties will also be waived for estimated payments otherwise due in April or May that are paid in full by June 1 | 2019 | 5/1/20 | No | Yes, but interest will accrue | 6/1/2020 | No penalty but interest will accrue. Penalties will also be waived for estimated payments otherwise due in April or May that are paid in full by June 1 | |

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| Washington | WA | No Corporate Income Tax | | | | | | No Personal Income Tax | | | | | |
| West Virginia | WV | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | B&O Tax - For taxpayers unable to file their monthly, quarterly or annual returns, extensions of 60 days (monthly filers) or 30 days (quarterly and annual filers) will be provided upon request. The DOR will delay new compliance assessments for 30 days. Taxpayers with payment plans that are affected by the pandemic may request payment plan adjustments or extensions of payment dates. Scheduled audits of businesses with gross income of less than \$5 million will be delayed 60 days. | 2019 | 4/15/20 | Yes | Yes | 7/15/2020 | This relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and July 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities. |
| Wisconsin | WI | 2019 | 4/1/20 through 7/15/20 | Yes | Yes | 7/15/2020 | Includes estimated payments | 2019 | 4/1/20 through 7/15/20 | Yes | Yes | 7/15/2020 | Includes estimated payments |
| Wyoming | WY | No Corporate Income Tax | | | | | | No Personal Income Tax | | | | | |

In rendering the information above, which is general in nature, we considered the relevant state statutes, the regulations thereunder, and judicial and administrative interpretations, thereof. These authorities are subject to change, retroactively and/or prospectively, and any such changes could affect the validity of our information. We will not update this information for subsequent changes or modifications to the law and regulations or to the judicial and administrative interpretations thereof.

Applicability of the information to specific situations should be determined through consultation with your tax adviser.