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2019 Extensions and 2020 Estimated Tax Payments State Response to COVID-19: Extensions

State	Business Individual	2019 Tax Returns	2019 Tax Payments Due with Return	2020 Estimated Tax Payments	Links	Comments
Summary	Business					All states with a personal income tax have extended their 4/15 due dates (38 with a 7/15 deadline, and 8 states with other deadlines – as detailed below).– 38 states (including DC) [AL, AR, AZ, CA, CO, CT, DC, DE, GA, IL, IN, KS, KY, LA, MA, ME, MD, MI, MN, MO, MT, NC, ND, NE, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN UT, VT, WI, WV] and USVI have changed from 4/15 to 7/15 filing and payments deadline for coronavirus pandemic. Note: CT and MN business deadlines not 7/15.- 8 states [IA (7/31), HI, (7/20), ID (6/15), NH (6/15) MS (5/15), OR (4/30), VA (6/1), WA (6/15)] and Puerto Rico (6/15) changed to other filing and payments deadline for coronavirus pandemic.
	Individual					
Alabama	Business	7/15	7/15	7/15	https://revenue.alabama.gov/wp-content/uploads/2020/03/SECOND_ORDER.pdf	Taxpayers can defer state 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. The state income tax filing due date is also extended from April 15, 2020, to July 15, 2020.
	Individual	7/15	7/15	7/15	https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/	The due date of March 15, 2020, for filing a composite income tax return and making payments on behalf of its non-resident members is automatically postponed to July 15, 2020. The relief is available solely with respect to composite payments due to be made and composite returns due to be filed on March 15, 2020, by pass-through entities
Alaska	Business	8/14	7/15	7/15		Alaska automatically follows any federal filing extension for corporations and partnerships. Even without passage of SB 241, Alaska corporate income tax adopts federal due dates by reference, so any payment due between April 15 and July 15 are automatically extended to July 15. The corporate filing deadline is 30 days later at August 14, 2020. Senate bill 241 is expected to be signed in the near future.
	Individual	No Income tax	No Income tax	No Income tax		
Arizona	Business	7/15	7/15	No relief provided	https://azdor.gov/news-events-notices/news/ador-extends-income-tax-deadline-july-15-2020	The extension applies to individual, corporate and fiduciary returns, and taxpayers will not be assessed a late filing or payment penalty if returns and payments are submitted by July 15.
	Individual	7/15	7/15	No relief provided		
Arkansas	Business	7/15	No relief provided	No relief provided	https://governor.arkansas.gov/images/uploads/executiveOrders/200325_EO_20-09.pdf	The 2019 individual income tax filing date and individual income tax payment date from April 15, 2020, to July 15, 2020. This extension includes 2019 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns. Arkansas did not extend the 2020 estimated tax payments.
	Individual	7/15	7/15	No relief provided		

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California	Business	7/15	7/15	7/15	https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html	An extension to filing and payment (including second and first quarter estimated payments), LLC taxes and fees, non-wage withholding payments), waive interest and penalties, is provided for individuals and businesses.
	Individual	7/15	7/15	7/15		Per the FTB, taxpayers claiming the special COVID-19 relief should write the name of the state of emergency (for example, COVID-19) in black ink at the top of the tax return to alert FTB of the special extension period. If taxpayers are e-filing, they should follow the software instructions to enter disaster information.
Colorado	Business	7/15	7/15	7/15	https://drive.google.com/file/d/1UKokz3ug7x7aBAKQxON8K7J6pCyxfvUq/view	All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension, and the filing is due on or before October 15, 2020.
	Individual	7/15	7/15	7/15		
Connecticut	Business	7/15	7/15	7/15	Returns">https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Press-Releases/Effective-Immediately-DRS-Extends-Filing-Deadline-for-Certain-Annual-State-Business-Tax>Returns	
	Individual	7/15	7/15	7/15	Returns">https://portal.ct.gov/DRS/Press-Room/Press-Releases/2020/DRS-Extends-Filing-Payment-Deadlines-for-Certain-State-Tax>Returns	
Delaware	Business	7/15	7/15	7/15 (1Q)		1st Quarter Estimated payment extended only
	Franchise tax	No relief provided	No relief provided	No relief provided		
	Individual	7/15	7/15	7/15 (1Q)		
District of Columbia	Business	7/15	7/15	No relief provided	https://coronavirus.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment	
	Individual	7/15	7/15	No relief provided		
Florida	Business	8/3*	6/1	No relief provided	https://floridarevenue.com/emdisaster/Additional%20Info/Order%20of%20Emergency%20Waiver%2020-52-DOR-003%20(Corporate%20Income%20Tax).pdf	Returns without payment are automatically extended to 8/3/2020. Returns with payment must be extended and paid by 6/1/2020
	Individual	No Income tax	No Income tax	No Income tax		
Georgia	Business	7/15	7/15	7/15	https://dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended	
	Individual	7/15	7/15	7/15	https://dor.georgia.gov/press-releases/2020-04-16/georgia-extends-additional-tax-deadlines	

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Hawaii	Business	7/20	7/20	No relief provided	https://tax.hawaii.gov/wp-content/uploads/2020/03/2019-only-Tax-ANN-2020-01-COVID19-Relief-2020-03-23.pdf	Does not apply to franchise tax
	Individual	7/20	7/20	No relief provided		
Idaho	Business	6/15	6/15	6/15 (1Q)	https://tax.idaho.gov/n-feed.cfm?idd=4313	https://tax.idaho.gov/i-2075.cfm
	Individual	6/15	6/15	6/15(1Q)	wp-content/uploads/sites/127/2020/03/proclama	
Illinois	Business	7/15	7/15	No relief provided	https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf	Does NOT apply to partnerships. The Department is providing an additional option to base 2020 estimated income tax payments. For 2020, estimated income tax payments can be based on any of the following: 100% of estimated liability for year 2020; 100% of actual liability for year 2019; or 100% of actual liability for year 2018.
	Individual	7/15	7/15	No relief provided		
Indiana	Business	7/15	7/15	7/15 (1Q)	https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions	Returns and payments originally due on May 15, 2020, are now due on August 17, 2020.
	Individual	7/15	7/15	7/15 (1Q)		
Iowa	Business	7/31	7/31	7/15	https://tax.iowa.gov/sites/default/files/2020-03/DirectorExtensionOrderCOVID-19_2020-01.pdf?utm_medium=email&utm_source=govdelivery	
	Individual	7/31	7/31	7/15	https://tax.iowa.gov/iowa-issues-order-related-estimated-tax-payments	
Kansas	Business	7/15	7/15	7/15 (1Q)	https://ksrevenue.org/taxnotices/notice20-01.pdf	
	Individual	7/15	7/15	7/15 (1Q)	https://ksrevenue.org/taxnotices/notice20-02.pdf#search=	
Kentucky	Business	7/15	7/15	7/15	https://revenue.ky.gov/News/Pages/DOR-Adopts-IRS-Income-Tax-Relief-and-Filing-Date-Extensions.aspx	Tax districts are authorized to suspend or extend return deadlines for taxable net profits or gross receipts during the state's declared emergency, which was issued March 6 and contains no stated end date.
	Individual	7/15	7/15	7/15		
Louisiana	Business	7/15	7/15	No relief provided	http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf	Franchise tax returns due 5/15 are extended to 7/15 also Therefore, the Department will automatically waive any UET penalty otherwise due for the April 15, 2020, and June 15, 2020 declaration payments provided the following criteria are met: (1) the taxpayer pays the April 1, 2020, and June 15, 2020, declaration payments timely; (2) the amount paid on the April 15, 2020, declaration payment is at least 90% of the amount paid on the April 15, 2019, declaration payment; and (3) the amount paid on the June 15, 2020, declaration payment is at least 90% of the amount paid on the June 17, 2019, declaration payment.
	Individual	7/15	7/15	No relief provided		

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Maine	Business	7/15	7/15	7/15 (1Q)	https://www.maine.gov/governor/mills/news/governor-mills-extends-state-income-tax-payment-deadline-july-15-2020-2020-03-26	
	Individual	7/15	7/15	7/15 (1Q)		
Maryland	Business	7/15	7/15	7/15 (1Q)	https://www.marylandtaxes.gov/schedule/covid.php	July 15 – Deadline for Maryland individual, corporate, pass through entity, and fiduciary income tax payments, as well as March quarterly estimated payments.
	Individual	7/15	7/15	7/15 (1Q)		
Massachusetts	Business	7/15	7/15	No relief provided	https://www.mass.gov/news/massachusetts-announces-state-income-tax-filing-deadline-being-extended-to-july-15	Interest will still accrue on any business tax amounts not paid by April 15th
	Individual	7/15	7/15	7/15	https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor#filing-and-payment-extensions-and-penalty-relief	
Michigan	Business	7/31	7/31	7/31	https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-523380--,00.html	Municipal returns due 4/15 will be due 7/15 and returns due 4/30 will be due 7/31
	Individual	7/15	7/15	7/15		
Minnesota	Business	No relief provided	No relief provided	No relief provided	https://www.revenue.state.mn.us/our-response-covid-19	Minnesota business income taxes deadlines have not changed. The Minnesota due date has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. The payment due date for these business returns 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. 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.
	Individual	7/15	7/15	No relief provided		
Mississippi	Business	5/15	5/15	5/15	https://www.ms-cpa.org/writable/files/mdor_press_release_march_26_2020_002.pdf	
	Individual	5/15	5/15	5/15		
Missouri	Business	7/15	7/15	7/15	https://edit.revenue.state.mn.us/index.php/our-response-covid-19	
	Individual	7/15	7/15	7/15	https://dor.mo.gov/news/newsitem/uuid/5b3d8e81-0f76-4a14-8ebd-d94a653af0f7	
Montana	Business	No relief provided	No relief provided	No relief provided	https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/	1st Quarter Estimated payment extended only
	Individual	7/15	7/15	7/15 (1Q)		
Nebraska	Business	7/15	7/15	7/15 (1Q)	https://governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state-s-continuity-plans	
	Individual	7/15	7/15	7/15 (1Q)		

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Nevada	Business	No Income tax	No income tax	No income tax		
	Gross receipts tax	No relief provided	No relief provided	No relief provided		
	Individual	No Income tax	No income tax	No income tax		
New Hampshire	Business	6/15	6/15 or 11/15	6/15 (1Q)	http://www.revenue.nh.gov/tirs/documents/2020-00	Qualifying taxpayers Must have paid in 100% of 2018 liability by 4/15 and remit remaining by 11/15 or Qualifying taxpayers (business taxpayers with 2018 liability of <\$50,000 pay 100% tax by 6/15.
	Individual					
New Jersey					https://www.state.nj.us/treasury/taxation/	The Governor, Senate President and Assembly Speaker announced they will work to extend the due date to file and make payments for these taxes until July 15th. However, Current legislation, A-3841, is under review and consideration but has not yet been approved. That legislation would extend the deadline to file tax returns and make payments for all New Jersey Business Corporation and Gross Income Tax Returns to June 30, 2020 for GIT and CBT filers. Legislation would be required to make this change. This is not the same due date as the recently announced federal income tax extension which is July 15. On April 1st Governor Phil Murphy, Senate President Steve Sweeney and Assembly Speaker Craig Coughlin issued the following joint statement today on the tax filing deadline and the state budget timetable: "The ongoing COVID-19 pandemic has caused hardships, financial strain, and disruptions for many New Jerseyans and New Jersey businesses. As part of our response, we have reached agreement that the state income tax filing deadline and the corporation business tax filing deadline will be extended from April 15th to July 15th. Bill S-2338 extending the time to file and pay 2019 calendar year Individual Gross Income Tax, Partnership, and Corporation Business Tax originally due on April 15, 2020 has passed both legislative houses. The Governor has announced his intention to sign the legislation into law on Tuesday. These taxpayers will have until July 15, 2020 to file returns and make applicable tax payments, which includes 1st quarter 2020 estimated tax payments.
	Business	7/15	7/15	7/15 (1Q)	https://www.state.nj.us/treasury/taxation/duedate	All other returns and payments are due on their original due date, including 2nd quarter estimated tax payments.
	Individual	7/15	7/15	7/15 (1Q)		
New Mexico	Business	7/15	7/15	7/15	http://realfile.tax.newmexico.gov/B-100.35%20Tax%20Relief%20for%20COVID-19%20%20(Extension).pdf	Interest will be due on 2Q payments made after their original due date because TRD and the Secretary have no authority under Section 7-1-13 NMSA 1978 to waive interest otherwise due.
	Individual	7/15	7/15	7/15		
New York	Business	7/15	7/15	7/15 (1Q)	https://www.tax.ny.gov/pdf/notices/n20-2.pdf	1st Quarter Estimated payment extended only
	Individual	7/15	7/15	7/15 (1Q)		

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North Carolina	Business	7/15	7/15	No relief provided	https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4.pdf	No interest relief – unless state law is changed, State law prevents the Department from waiving any interest except in the limited case of interest on taxes imposed prior to or during a period for which a taxpayer has declared bankruptcy under Chapter 7 or Chapter 13 of Title 11 of the United State Code. As such, if you owe additional tax, the Department is required to charge interest on any unpaid tax, accruing from the original due date, until the tax is paid.
	Individual	7/15	7/15	No relief provided		
North Dakota	Business	7/15	7/15	7/15	https://www.nd.gov/tax/covid-19-tax-guidance/	North Dakota is 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.
	Individual	7/15	7/15	7/15		
Ohio	Business	No income tax	No income tax	No income tax	https://www.tax.ohio.gov/Portals/0/communications/news_releases/Incometaxfilingextended03272020.pdf	The Commissioner would be authorized to extend the due date for this return, which is originally due May 11, 2020. Extension also includes pass through entity tax and municipal income tax return that were elected to be administered through the state centralized filing system. The MNPT return for taxable year 2019 and associated tax payment due April 15, May 15, or June 15, 2020 is now extended to July 15, 2020, with no interest or penalties.
	Gross receipts tax	No relief provided	No relief provided	No relief provided		
	Individual	7/15	7/15	7/15		
Oklahoma	Business	7/15	7/15	7/15 (1Q)	https://www.ok.gov/tax/COVID-19-Information-and-Updates.html	1st Quarter Estimated payment extended only Corporate taxpayers will be granted a deferment of up to \$10 million of income tax payments that would be due on April 15, 2020, until July 15, 2020, without penalties or interest.
	Individual	7/15	7/15	7/15 (1Q)		
Oregon	Business	7/15	7/15	No relief provided	https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=36265	Waive penalties if good faith estimate on first quarter CAT payment due April 30.
	Gross receipts tax	No relief provided	No relief provided	No relief provided		
	Individual	7/15	7/15	No relief provided		
Pennsylvania	Business	7/15	7/15	7/15	https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=307	Philadelphia also extended to 7/15.
	Individual	7/15	7/15	7/15	https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/	
Rhode Island	Business	7/15	7/15	7/15 (1Q)	http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf	
	Individual	7/15	7/15	7/15 (1Q)		
South Carolina	Business	7/15	7/15	7/15	https://governor.sc.gov/news/2020-03/gov-henry-mcmaster-urges-donations-extends-income-tax-deadline-allows-curbside-sale	Taxpayers filing by mail should write “CORONAVIRUS” or “COVID-19” at the top of any paper return relying on this relief or complete the “disaster area” check box if one is provided on the return.
	Individual	7/15	7/15	7/15	https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-8.pdf	
South Dakota	Business	No corporate income tax	No corporate income tax	No corporate income tax		
	Individual	No Income tax	No Income tax	No Income tax		

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Tennessee	Business	7/15	7/15	7/15 (1Q)	https://www.tn.gov/content/dam/tn/revenue/documents/notices/income/20-06income.pdf	1st Quarter Estimated payment extended only; Hall tax extended
	Individual	No Income tax	No Income tax	No Income tax		
	Hall Tax	7/15	7/15	7/15 (1Q)		
Texas	Business	7/15	7/15	n/a	https://www.tn.gov/content/dam/tn/revenue/documents/notices/income/20-06income.pdf	
	Individual	No Income tax	No Income tax	No Income tax		
Utah	Business	7/15	7/15	7/15 (1Q)	https://tax.utah.gov/commission/releases/2020-03-26-release.pdf	The tax commission unanimously passed an emergency rule waiving interest and penalties for late-filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs. To receive this adjustment, these returns and payments have to be filed no later than July 15, 2020.
	Individual	7/15	7/15	7/15 (1Q)		
Vermont	Business	7/15	7/15	7/15 (1Q)	https://tax.vermont.gov/press-release/upcoming-vermont-tax-due-date-guidance	
	Individual	7/15	7/15	7/15 (1Q)		
Virginia	Business	6/1	6/1	6/1 (1Q)	https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf?utm_content=february_2019&utm_medium=email&utm_name=2019_secondquarterinterestrates&utm_source=govdelivery&utm_term=tax_preparer	Interest accrues from original due date.
	Individual	6/1	6/1	6/1(1Q)		
Washington	Business	No Income tax	No income tax	No income tax	https://dor.wa.gov/about/business-relief-during-covid-19-pandemic	Need request filing and payment extend monthly returns. Quarter 1 now due 6/30, and annual return now due 6/15.
	Gross receipts tax	6/15 and 6/30	n/a	n/a		
	Individual	No Income tax	No income tax	No income tax		
West Virginia	Business	7/15	7/15	7/15	https://checkpoint.riag.com/app/main/docLinkNew?usid=306086w3c579&DocID=i6b97854772b911ea9dc36805ca0607c4&feature=ttools&lastCpReqld=545f3f&tabLoc=4021&tabPg=4000	
	Individual	7/15	7/15	7/15	https://checkpoint.riag.com/app/main/docLinkNew?usid=306086w3c579&DocID=ib9d2dff5884dea9eece68f6082b02191&feature=ttools&lastCpReqld=545f3f&tabLoc=4021&tabPg=4000	

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Wisconsin	Business	7/15	7/15	7/15	https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf	
	Individual	7/15	7/15	7/15	https://www.revenue.wi.gov/Pages/News/2020/DOR-Moves-Deadlines.pdf	
Wyoming	Business	No corporate income tax	No corporate income tax	No corporate income tax		
	Individual	No Income tax	No Income tax	No Income tax		

Because the state tax authorities are often updating their information, it is best to confirm with each state's department of revenue website for the most updated information.

This document summarizes certain state and local tax relief efforts. Impacted taxes generally include corporate income tax, individual income tax. This document is not intended nor does it address every state or local tax matter or every state or local tax matter or every update relating to the coronavirus. This document should not be a replacement for independent tax research and should not be used as a substitute for consultation with professional advisors.