

State due dates chart updated for COVID-19 relief

For use in complying with modified state tax return due dates.

State	Revised tax return payment and filing date	Revised 2020 estimated payment dates	Notes
Alabama	July 15	The deadlines for estimated payments for the 2020 tax year are extended.	State income tax payments that are deferred until July 15 will not be charged penalties and interest, regardless of the amount owed. Individual income tax, corporate income tax, the financial institution excise tax (FIET) and the business privilege tax (BPT) are included in the deadline extension.
Alaska	July 15	July 15	The alert provides that penalties and interest will be not be assessed if returns and payments are received for the affected periods on or before July 15.
Arizona	July 15	No change	The extended payment and filing deadlines include individual, corporate and fiduciary tax returns. Late-filing and late-payment penalties and interest are suspended.
Arkansas	July 15	No change	Executive Order 20-09 provides that the 2019 individual income tax filing deadline and payment due date are extended to July 15. The extension also includes S corporations, fiduciaries and estates, partnership and composite returns.
California	July 15	First and second quarter 2020 estimated payments are postponed until July 15.	2020 LLC taxes and fees and 2020 non-wage withholding payments are postponed until July 15.
Colorado	July 15	Estimated payments due on and after April 15 but on or before June 15 may now be paid any time on or before July 15 without penalty.	Executive Order D 2020 010 provides that individual and business taxpayers have the option to make 2019 income tax payments that would normally be due on April 15 to July 15. All income tax returns that were required to be filed by April 15 are granted an automatic six-month extension and are due on or before October 15. Executive Order 2020 023 extends the filing and remittance deadline for certain sales taxes.

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Connecticut	July 15	First and second quarter 2020 estimated payments are postponed until July 15.	On April 14 the Connecticut Department of Revenue Services revised the extended filing and payment deadlines for corporation business tax, pass-through entity tax, unrelated business income tax and estate tax to align with the federal July 15 extension. Previously, corporation business tax and unrelated business income tax returns and payments were extended until June 15; the pass-through entity tax return filing date was extended 30 days until April 15 with payments due June 15 and there was no extension for estate tax returns.
Delaware	July 15	First quarter estimated 2020 payments originally due on April 30 are extended to July 15. Second quarter 2020 payments remain due on June 15.	In Technical Information Memorandum 2020-1 , corporate tentative returns, fiduciary income tax returns and individual income tax returns are now due July 15. Payment due dates are also extended, and interest and penalties will be calculated from the July 15 date.
District of Columbia	July 15	No change	The extended deadline to file and pay applies to all D-20, D-30, D-40, D-41, D-40B and D-65 tax filers, and includes combined return filers. This extension is automatic and does not require taxpayers to apply.
Florida	No change	No change	The department of revenue established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address (COVID19TAXHELP@FloridaRevenue.com) for taxpayers to submit questions and concerns. There is no individual income tax filing requirement.
Georgia	July 15	First and second quarter 2020 estimated payments are postponed until July 15.	Georgia has developed coronavirus tax relief FAQs .
Hawaii	July 20	No change	The Department of Taxation Announcement No. 2020-01 provides that the extended filing and payment dates apply to individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax. Interest, penalties and additions to tax with respect to such postponed income tax filings or payments will begin to accrue on July 21.
Idaho	June 15	June 15	The filing and payment extensions apply to all taxpayers, including individuals, businesses and entities, regardless of the amount owed. Penalties and interest won't apply if taxpayers file their return and pay their income tax by June 15.
Illinois	July 15	No change	Information concerning Illinois income tax filing and payment extensions have been released in this bulletin . The relief does not apply to partnerships. Information concerning short-term relief from penalties for late sales tax payments has been released in this bulletin .
Indiana	July 15	First quarter estimated 2020 payments originally due on April 15 are extended to July 15.	Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20, are now due by July 15. Those originally due on May 15 are now due Aug. 17.

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Iowa	July 31	Conditional penalty relief for estimated payments of individual, corporate or franchise tax which have an installment due date on or after April 30, and before July 31.	The July 31 filing and payment deadline applies to income, franchise and moneys and credits taxes with an original due date on or after March 19 and before July 31. No late-filing or underpayment penalties will be charged to qualifying taxpayers who comply with the extended filing and payment deadlines. Interest on unpaid taxes will begin to accrue on August 1.
Kansas	July 15	First quarter estimated 2020 payments originally due on April 15 are extended to July 15.	Interest and penalties for returns filed and payments made on or before July 15 are waived. See Executive Order #20-13 for details. Notice 20-02 waives penalties and interest for first quarter 2020 estimated payments if paid before July 15.
Kentucky	July 15	Kentucky income tax payments due on April 15 are deferred to July 15	Late-filing and late-payment penalties will be waived for 2019 Kentucky income tax returns that are filed by July 15. Penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15 for individual, corporate and limited liability filers shall begin on July 16.
Louisiana	July 15	No change*	The extension applies to Louisiana individual, corporation, fiduciary and partnership income tax returns and payments. No penalties or interest will be assessed provided that the return and payment are submitted to the department by July 15. Revenue Information Bulletin No. 20-009 contains detailed information. * The Secretary may waive the UET penalty on the first and second quarter estimated payments if the taxpayer requests a waiver by May 17, 2022 (one year after the statutory due date of the return) and the taxpayer has acted in good faith in failing to make estimated payments.
Maine	July 15	The first quarter 2020 estimated tax payment is extended until July 15.	Any failure-to-pay penalties and interest will be abated for the period of April 16 through July 15. The extended filing deadline applies to Form 1040ME, Form 1041ME and Form 1120ME.
Maryland	July 15	First and second quarter 2020 estimated payments are extended until July 15.	The Maryland filing and payment extension applies to all taxpayers. Interest and penalties shall be assessed on any unpaid tax starting July 15.
Massachusetts	July 15	First and second quarter 2020 estimated payments are extended until July 15.	TIR 20-4 provides for tax filing and payment relief. The July 15 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 due date. 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 when those returns and payments are filed and made by July 15.

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Michigan	July 15 or July 31*	The first quarter 2020 estimated tax payment is extended until July 15.	<p>*Executive Order 2020-26 (COVID-19) provides that an annual state income tax return and payment originally due April 15 will instead be due June 15 and an annual state return and payment originally due April 30 will be due July 31.</p> <p>Penalties and interest aligned with the extensions are temporarily suspended and will not begin to accrue until July 16 for any remaining unpaid balances due on July 15 or August 1 for any remaining unpaid balances due on July 31.</p>
Minnesota	July 15	No change	Additional time is granted until July 15 for taxpayers to file and pay 2019 Minnesota individual income tax without any penalty and interest. The extension to file and pay does not extend to corporation franchise, S corporation, partnership or fiduciary taxes.
Mississippi	May 15	The first quarter 2020 estimated tax payment is extended until May 15.	Penalty and interest will not accrue on the extension period through May 15. The extension does not apply to sales tax, use tax or any other types of tax. These returns should be filed and paid on the normal due date.
Missouri	July 15	First and second quarter 2020 estimated payments are extended until July 15.	Income tax payment deadlines for individual and corporate income returns with a due date of April 15 are extended until July 15. This payment relief applies to all individual income tax returns, income tax returns filed by C corporations and income tax returns filed by trusts or estates. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16.
Montana	July 15	The first quarter 2020 estimated tax payment is extended until July 15.	Extension of the filing and payment deadlines is for 2019 individual income taxpayers. The department of revenue will be lenient in waiving penalties and interest associated with late tax payments and the department will work with taxpayers on an individual basis.
Nebraska	July 15	The first quarter 2020 estimated tax payment is extended until July 15.	The Tax Commissioner may grant penalty or interest relief depending on individual circumstances. To request relief, complete and mail a Request for Abatement of Penalty, Form 21 , or Request for Abatement of Interest, Form 21A , with an explanation of how the taxpayer was impacted.
Nevada	No change	No change	There is no corporate or individual income tax.

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New Hampshire	No change/June 15*	No change/June 15*	<p>*TIR 2020-001 provides that 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, they have paid an amount no less than their total tax year 2018 tax liability.</p> <p>Calendar year taxpayers who make their tax year 2020 estimated tax payments in at least the amount of their tax year 2018 total tax liability, or their tax year 2019 total tax liability, will not incur any underpayment of estimated tax penalties if their 2020 liability ultimately exceeds the estimated payments made. Taxpayers electing to utilize their tax year 2018 total tax liability for purposes of calculating their 2020 estimated tax liability must make a payment equal to at least 25% of the tax year 2018 total tax liability by each of the four quarterly estimate due dates in order to avoid the application of underpayment penalties.</p> <p>Interest and penalties will accrue starting June 16 for Business Tax taxpayers whose tax year 2018 total tax liability was \$50,000 or less or Interest & Dividends Tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less.</p>
New Jersey	July 15	The first quarter 2020 estimated tax payment is extended until July 15.	<p>Individual gross income tax, partnership and corporation business tax calendar year filers now have until July 15 to file and pay these taxes, including first quarter estimated tax payments.</p> <p>Penalties and interest will not be imposed on the balance of 2019 income tax due between the original due date and July 15.</p> <p>A due dates webpage is available and provides a list of returns and their corresponding updated due dates. Penalties and interest will not be imposed on the balance of 2019 income tax due between the original due date and July 15.</p>

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New Mexico	July 15	July 15	<p>New Mexico bulletin provided that the New Mexico Taxation and Revenue Department (TRD) will not assess penalty or interest if such tax due is paid in full no later than July 15.</p> <p>The withholding tax payment extension includes withholding reported and paid using the combined reporting system (CRS). Withholding being reported and associated payments due between March 25 and July 25 may be submitted without penalty no later than July 25. However, interest will be due on payments made after March 25.</p> <p>The extensions do not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed in the bulletin.</p> <p>Personal, fiduciary and corporate income estimated payments due between April 16 and July 14 may be submitted without penalty no later than July 15. Interest will be due on estimated payments made after their original due dates.</p>
New York	July 15	First quarter 2020 estimated payments are extended until July 15.	New York notice N-20-2 provides that 2019 returns due on April 15 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. Interest, penalties and additions to tax with respect to such extended tax filings and payments will begin to accrue on July 16.
New York City (NYC)	July 15*	First quarter 2020 estimated payments are extended until July 15*	*NYC follows personal income tax is collected by the NY State Department of Taxation and Finance. Unless a taxpayer is a non-resident paying NYC taxes, NYC personal income taxes are filed on New York state forms. New York City Finance Memorandum 20-2 : The city will waive penalties for late filing, late payment and underpayment penalties for business and excise taxes originally due between March 16 and April 25. Taxpayers can request a waiver of penalties on late-filed extensions or returns with a separate request. Interest is not waived.
North Carolina	July 15	No change	The department of revenue will not charge penalties for those filing and paying their taxes after April 15 if they file and pay their tax before the updated July 15 deadline. Interest, however, will be applied to payments received after April 15.
North Dakota	July 15	First quarter 2020 estimated payments are extended until July 15	Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15 deadline can file and make payments through July 15 without penalty and interest. The waiver of penalty and interest through July 15 does not apply to employer's quarterly wage withholding tax that is due April 30. It also does not apply to sales tax or any other tax.

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Ohio	July 15	First and second quarter 2020 estimated payments are extended until July 15.	Ohio extended the income and tax filing payment deadlines. 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 to have the commissioner administer the municipal net profit tax through the state's centralized filing system.
Oklahoma	July 15	The first quarter 2020 estimated tax payment is extended until July 15.	On March 23, the state issued an announcement postponing the income tax payment and filing deadline to July 15.
Oregon	July 15	No change	See the news release , the Director's Order and the Director's Order FAQs . Interest and penalties begin accruing on July 16.
Pennsylvania	July 15/Aug. 14*	First and second quarter 2020 estimated payments for personal income tax is postponed until July 15.	<p>*Pennsylvania corporate taxpayers who had annual corporate net income tax returns and payments due in April, May, June or July of 2020 now have until August 14 to file their returns and make their final payments.</p> <p>The city of Philadelphia is honoring the U.S. federal government extensions granted to businesses for filing and payments until July 15 for the BIRT and NPT. This extension policy:</p> <ul style="list-style-type: none"> • Includes estimated payments, • Requires NO additional action from businesses, and • Extends the filing and payment of BIRT and NPT to July 15 to all taxpayers, whether or not the taxpayer qualifies for the federal relief. <p>Payments received after July 15 will accrue interest and penalty from April 15.</p>
Rhode Island	July 15	The first quarter 2020 estimated tax payment is extended until July 15.	ADV 2020-11 provides a table that displays the filings to which the relief applies, the associated forms, the normal due date and the new due date. No penalties or interest will apply to those who file and pay on or before July 15.
South Carolina	July 15	First and second quarter 2020 estimated payments are postponed until July 15.	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.
South Dakota	No change	No change	There is no corporate or individual income tax.
Tennessee	July 15	The first quarter 2020 estimated tax payment is extended until July 15.	Interest and late-filing penalties will not be applied to returns filed and payments made on or before the extended due date. See Notice #20-5 . Notice #20-6 extends the due date for filing and paying the Hall income tax form April 15 to July 15. Interest and late filing penalties will not be applied to returns filed and payments made on or before the extended due date.
Texas	July 15	No change	Specific guidance related to payments for non-EFT franchise taxpayers and EFT franchise tax payers is provided . Texas does not impose an individual income tax.

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Utah	July 15	No change	Interest and penalties are waived for late-filed 2019 tax returns and payments of corporations and pass-through entities such as LLCs. Individuals will have the same time to file and pay their 2019 taxes as provided by the IRS. Details explained in this news release . The deadline for submitting sales taxes has not changed.
Vermont	July 15	No change	Taxpayers may file and pay these taxes before July 15 without penalty or interest. In addition to moving the deadline for filing Vermont income tax from April 15 to July 15, Vermont will provide relief to businesses owing meals and rooms tax and sales and use tax by foregoing any penalty or interest for those who are not able to meet the March 25 or April 25 deadlines.
Virginia	No change	June 1	Any income tax payments due during the period from April 1 to June 1 can now be submitted at any time on or before June 1 without penalty. Interest will continue to accrue from the original due date of such payment. See Tax Bulletin 20-4 for details.
Washington	Quarterly B&O tax return now due June 30. Annual B&O tax return now due June 15.	No change	WA does not have an individual or a corporate income tax. Business and occupation (B&O) tax is reported and paid monthly, quarterly or annually. For quarterly filers, quarter 1, 2020 B&O return is now due June 30. For annual filers, the 2019 B&O return is now due June 15. The department currently has the authority to waive interest through April 17.
West Virginia	July 15	July 15 for estimated tax payments for tax year 2020 that are due between April 15 and July 15 for individuals, trusts or estates, corporations and pass-through entities.	Failure to pay any balance of tax due by July 15, 2020 will result in the accrual of penalties and interest beginning July 16, 2020. Details can be found in Administrative Notice 2020-16 .
Wisconsin	July 15	The first quarter 2020 estimated tax payment is extended until July 15	Unpaid income and franchise tax originally due April 15 will not accrue interest or penalties until July 16, including estimated payments. See proposed guidance .
Wyoming	No change	No change	There is no corporate or individual income tax.

See the AICPA's [State Tax Filing Guidance for Coronavirus Pandemic Chart](#) for detailed developments in state COVID-19 responses.

Note that the [2019 State Tax Guide for Businesses](#) and [2019 State Tax Guide for Individuals](#) are both part of the 2019 Annual Tax Compliance Kit and are available to Tax Section members. These guides do not include state responses to the COVID-19 pandemic.

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