

COVID-19 Tax Relief

STATE INCOME TAX PAYMENT AND FILING EXTENSIONS

AS OF MARCH 29, 2020

SeeSALT

Corporations	Other Business Entities	Individuals	Sources
IRS			
<ul style="list-style-type: none"> For corporations filing Federal income tax returns originally due April 15, 2020, the IRS has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to Federal estimated income tax payments due April 15, 2020, for a taxpayer's 2020 taxable year. There is no limitation on the amount of the payment that may be postponed. Interest, penalties, and additions to tax will not accrue on the extension period through July 15, 2020. For an automatic extension through October 15, 2020, the taxpayer is required to file for an extension by July 15, 2020 to qualify. 	<ul style="list-style-type: none"> For partnerships, associations or companies filing Federal income tax returns originally due April 15, 2020, the IRS has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to Federal estimated income tax payments (including payments of tax on self-employment income) due April 15, 2020, for a taxpayer's 2020 taxable year. There is no limitation on the amount of the payment that may be postponed. Interest, penalties, and additions to tax will not accrue on the extension period through July 15, 2020. For an automatic extension through October 15, 2020, the taxpayer is required to file for an extension by July 15, 2020 to qualify. 	<ul style="list-style-type: none"> For individuals filing Federal income tax returns originally due April 15, 2020, the IRS has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to Federal estimated income tax payments (including payments of tax on self-employment income) due April 15, 2020, for a taxpayer's 2020 taxable year. There is no limitation on the amount of the payment that may be postponed. Interest, penalties, and additions to tax will not accrue on the extension period through July 15, 2020. For an automatic extension through October 15, 2020, the taxpayer is required to file for an extension by July 15, 2020 to qualify. This relief also expressly applies to trusts and estates filing income tax returns. 	<p>irs.gov/pub/irs-drop/n-20-18.pdf</p> <p>Filing and payment deadlines questions and answers</p>
Alabama			
<ul style="list-style-type: none"> For corporations filing corporate income tax, financial institution excise tax (FIET), or business privilege tax (BPT) returns originally due April 15, 2020, Alabama has extended both the filing and payment deadlines to July 15, 2020. The relief is expressly available solely with respect to corporate income tax payments or returns due April 15, 2020, for the 2019 taxable year, to estimated corporate income tax payments for the 2020 taxable year, and to FIET and BPT payments or returns due April 15, 2020, for the 2020 taxable year. Interest, penalties, and additions to tax will be disregarded for the period April 15, 2020 to July 15, 2020. 	<ul style="list-style-type: none"> For pass-through entities filing composite income tax returns originally due March 15, 2020, Alabama has extended both the filing and payment deadlines to July 15, 2020. For business entities filing FIET or BPT returns originally due April 15, 2020, Alabama has extended both the filing and payment deadlines to July 15, 2020. The relief is expressly available solely with respect to FIET and BPT payments and returns due April 15, 2020, for the 2020 taxable year, and to composite payments and returns due March 15, 2020. Interest, penalties, and additions to tax for FIET and BPT payments and returns purposes will be disregarded for the period April 15, 2020 to July 15, 2020. Interest, penalties, and additions to tax for composite payments and returns purposes will be disregarded for the period March 15, 2020 to July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Alabama has extended both the filing and payment deadlines to July 15, 2020. The relief is expressly available solely with respect to individual income tax payments or returns due April 15, 2020, for the 2019 taxable year, as well as to estimated individual income tax payments for the 2020 taxable year. Interest, penalties, and additions to tax will be disregarded for the period April 15, 2020 to July 15, 2020. 	<p>Gov Rev Deadline Extensions.pdf</p> <p>FIRST ORDER.pdf</p> <p>SECOND ORDER.pdf</p>
Alaska			
<ul style="list-style-type: none"> Alaska has not announced any income tax filing and/or payment relief to corporations or other business entities. 	<ul style="list-style-type: none"> Alaska has not announced any income tax filing and/or payment relief to corporations or other business entities. 	<ul style="list-style-type: none"> No income tax. 	
Arizona			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due April 15, 2020, Arizona has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to estimated payments due April 15, 2020. Corporations receive an automatic extension to file their Arizona return to the extent an extension of time is filed with the IRS. Late filing and payment penalties and interest will be suspended for all returns and payments submitted on or before July 15, 2020. 	<ul style="list-style-type: none"> The relief announced by Arizona is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For individuals filing individual income tax returns originally due April 15, 2020, Arizona has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to estimated payments due April 15, 2020. Individuals receive an automatic extension to file their Arizona return to the extent an extension of time is filed with the IRS. Late filing and payment penalties and interest will be suspended for all returns and payments submitted on or before July 15, 2020. This relief also expressly applies to fiduciaries filing income tax returns. 	<p>PUBLICATION GTN-20-1.pdf</p>
Arkansas			
<ul style="list-style-type: none"> Arkansas is not offering any income tax filing or payment relief to corporations. 	<ul style="list-style-type: none"> For S corps and partnerships filing income tax relief returns originally due April 15, 2020, Arkansas has extended both the filing and payment deadlines to July 15, 2020. For pass-through entities filing composite returns originally due April 15, 2020, Arkansas has extended both the filing and payment deadlines to July 15, 2020. Arkansas' guidance is silent regarding estimated tax payments but for individual income tax payments. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Arkansas has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to estimated tax payments due April 15, 2020, or June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also expressly applies to fiduciaries and estates filing income tax returns, although Arkansas' guidance is silent regarding estimated tax payments but for individual income tax payments. 	<p>Income Tax Extension.pdf</p>

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California			
<ul style="list-style-type: none"> For all business entities filing income tax returns due between March 15 and July 15, 2020, California has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to 2020 first and second quarter estimated payments. The normal seven-month automatic filing extension period for corporations remains the same. Interest and penalties will not accrue on the extension period through July 15, 2020. Taxpayers have been advised by California to write the name of the state of emergency (e.g., COVID-19) in black ink at the top of the tax return, or if filing electronically, follow software instructions to enter disaster information. 	<ul style="list-style-type: none"> For all business entities filing income tax returns due between March 15 and July 15, 2020, California has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to 2020 LLC taxes and fees. The normal six-month automatic filing extension period for most business entities remains the same. For LLCs taxed as corporations, the normal seven-month extension applies. Interest and penalties will not accrue on the extension period through July 15, 2020. Taxpayers have been advised by California to write the name of the state of emergency (e.g., COVID-19) in black ink at the top of the tax return, or if filing electronically, follow software instructions to enter disaster information. 	<ul style="list-style-type: none"> or individuals filing income tax returns originally due between March 15 and July 15, 2020, California has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to 2020 first and second quarter estimated payments. The normal six-month automatic filing extension period for individuals remains the same. Interest and penalties will not accrue on the extension period through July 15, 2020. Taxpayers have been advised by California to write the name of the state of emergency (e.g., COVID-19) in black ink at the top of the tax return, or if filing electronically, follow software instructions to enter disaster information. 	<p>State postpones tax deadlines until July 15 due to the COVID-19 pandemic</p> <p>Help with COVID-19</p> <p>Estimated tax payments due dates</p>
Colorado			
<ul style="list-style-type: none"> For all income tax returns originally due April 15, 2020, Colorado has extended the payment deadline to July 15, 2020, and the filing deadline to October 15, 2020. This relief also extends the deadline for estimated income tax payments that are due between April 15, 2020 and June 15, 2020, to July 15, 2020 without penalty. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For all income tax returns originally due April 15, 2020, Colorado has extended the payment deadline to July 15, 2020, and the filing deadline to October 15, 2020. This relief also extends the deadline for estimated income tax payments that are due between April 15, 2020 and June 15, 2020, to July 15, 2020 without penalty. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For all income tax returns originally due April 15, 2020, Colorado has extended the payment deadline to July 15, 2020, and the filing deadline to October 15, 2020. This relief also extends the deadline for estimated income tax payments that are due between April 15, 2020 and June 15, 2020, to July 15, 2020 without penalty. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<p>drive.google.com/file/view/COVID-19-Updates - Income Tax Extension</p>
Connecticut			
<ul style="list-style-type: none"> For a corporation filing a corporation business return (2019 Form CT-1120 and CT-1120CU) due on or after March 15, 2020, and before June 1, 2020, Connecticut has extended both the filing and payment deadlines to June 15, 2020. This relief does not apply to estimated tax payments originally due between March 15, 2020, and June 1, 2020. Connecticut's guidance does not expressly reference interest or penalties. 	<ul style="list-style-type: none"> For an entity filing a pass-through entity tax return (2019 Form CT-1065 and CT-1120 SI) due on or after March 15, 2020, and before June 1, 2020, Connecticut has extended the filing date to April 15, 2020 and the payment deadline to June 15, 2020. This relief does not apply to estimated tax payments originally due between March 15, 2020, and June 1, 2020. Connecticut's guidance does not expressly reference interest or penalties. 	<ul style="list-style-type: none"> For individuals filing a personal income tax return (2019 Form CT-1040, CT-1040NR/PY and CT-1041), Connecticut has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020. Connecticut's guidance does not expressly reference interest or penalties. This relief also expressly applies to trusts and estates filing income tax returns (2019 Form CT-1041) originally due April 15, 2020. 	<p>Effective Immediately DRS Extends Filing Deadline for Certain Annual State Business Tax Returns</p> <p>DRS extends filing and payment deadlines for personal income tax</p> <p>DRS COVID-19 Response FAQ</p>
Delaware			
<ul style="list-style-type: none"> For corporations filing corporate tentative returns originally due April 15, 2020, Delaware has extended both the filing and payment deadlines to July 15, 2020. Delaware's guidance does not expressly reference estimated payments owed by corporate taxpayers. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> The relief announced by Delaware is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For individuals filing personal income tax returns originally due April 30, 2020, Delaware has extended both the filing and payment deadlines to July 15, 2020. If a taxpayer needs additional time beyond the extended due date, taxpayers may file an extension requesting additional time. This relief also applies to estimated personal income tax payments that are due April 30, 2020. The second quarter payments remain due June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also expressly applies to fiduciaries filing income tax returns originally due April 30, 2020. 	<p>COVID-19 filing extension.pdf</p>
District of Columbia			
<ul style="list-style-type: none"> For corporations filing corporation franchise tax returns (D-20) originally due April 15, 2020, the District of Columbia has extended both the filing and payment deadlines to July 15, 2020. The District of Columbia's guidance does not expressly reference estimated payments, interest or penalties. 	<ul style="list-style-type: none"> For taxpayers filing unincorporated business franchise tax returns (D-30) or partnership tax returns (D-65) originally due April 15, 2020, the District of Columbia has extended both the filing and payment deadlines to July 15, 2020. The District of Columbia's guidance does not expressly reference estimated payments, interest or penalties. 	<ul style="list-style-type: none"> For individuals filing individual tax returns (D-40) or nonresident request for refund (D-40B), the District of Columbia has extended both the filing and payment deadlines to July 15, 2020. This relief also expressly applies to fiduciaries filing income tax returns (D-41) originally due April 15, 2020. The District of Columbia's guidance does not expressly reference estimated payments, interest or penalties. 	<p>Mayor and-CFO Announce 2019 Tax Filings and Payment</p>

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Florida			
<ul style="list-style-type: none"> Florida is not offering any income tax filing and/or payment relief to corporations or other business entities. The Florida Department of Revenue states on its home page that it is monitoring developments pertaining to the novel coronavirus (COVID-19) and is following guidance from federal and state officials. Taxpayers are encouraged to contact the Department's dedicated team to address tax-related issues pertaining to COVID-19 at COVID19TAXHELP@FloridaRevenue.com. 	<ul style="list-style-type: none"> Florida is not offering any income tax filing and/or payment relief to corporations or other business entities. The Florida Department of Revenue states on its home page that it is monitoring developments pertaining to the novel coronavirus (COVID-19) and is following guidance from federal and state officials. Taxpayers are encouraged to contact the Department's dedicated team to address tax-related issues pertaining to COVID-19 at COVID19TAXHELP@FloridaRevenue.com. 	<ul style="list-style-type: none"> No income tax. 	<p>www.floridarevenue.com/pages/default.aspx</p>
Georgia			
<ul style="list-style-type: none"> For corporations filing income tax returns originally due April 15, 2020, Georgia has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated income tax payments for tax year 2020 that are due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For other business entities filing income tax returns originally due April 15, 2020, Georgia has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated income tax payments for tax year 2020 that are due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Georgia has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated income tax payments for tax year 2020 that are due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<p>Georgia Income Tax and Tag Renewal Deadlines Extended</p> <p>Coronavirus Tax Relief FAQs</p>
Hawaii			
<ul style="list-style-type: none"> For corporations filing income tax returns originally due between April 20, 2020 and June 20, 2020, Hawaii has extended both the filing and payment deadlines to July 20, 2020. This relief does not apply to estimated income tax payments for tax year 2020. Interest, penalties, and additions to tax with respect to this relief will not accrue on the extension period through July 20, 2020. 	<ul style="list-style-type: none"> For non-corporate tax filers filing returns originally due between April 20, 2020 and June 20, 2020, Hawaii has extended both the filing and payment deadlines to July 20, 2020. This relief does not include estimated income tax payments for tax year 2020. Interest, penalties, and additions to tax with respect to this relief will begin to accrue on July 21, 2020, if not paid by July 20, 2020. 	<ul style="list-style-type: none"> For individuals with returns and payments for tax year 2019 originally due between April 20, 2020 and June 20, 2020, Hawaii has extended both the filing and payment deadlines to July 20, 2020. This relief does not apply to estimated income tax payments for tax year 2020. Interest, penalties, and additions to tax with respect to this relief will not accrue on the extension period through July 20, 2020. This relief also expressly applies to trusts and estates and persons paying self-employment tax. 	<p>tax.hawaii.gov/covid-19/files.hawaii.gov/ann20-01.pdf</p> <p>Relief for Taxpayers Affected by the COVID-19 Emergency.pdf</p>
Idaho			
<ul style="list-style-type: none"> For all taxpayers, including businesses and entities, filing income tax returns originally due April 15, 2020, Idaho has extended both the filing and payment deadlines to June 15, 2020. Idaho's guidance does not expressly reference estimated tax payments owed by corporate taxpayers. Penalty and interest will not apply if returns are filed and taxes paid by June 15, 2020. 	<ul style="list-style-type: none"> For all taxpayers, including businesses and entities, filing income tax returns originally due April 15, 2020, Idaho has extended both the filing and payment deadlines to June 15, 2020. Idaho's guidance does not expressly reference estimated tax payments that may be owed by other business entities. Penalty and interest will not apply if returns are filed and taxes paid by June 15, 2020. 	<ul style="list-style-type: none"> For all taxpayers, including individuals, filing income tax returns originally due April 15, 2020, Idaho has extended both the filing and payment deadlines to June 15, 2020. Idaho does not require individuals to make estimated tax payments. Penalty and interest will not apply if returns are filed and taxes paid by June 15, 2020. This relief also expressly applies to trusts and estates and persons paying self-employment tax. 	<p>tax.idaho.gov/idd=4313</p> <p>Proclamation - Tax Deadline.pdf</p>
Illinois			
<ul style="list-style-type: none"> For corporations filing income tax returns originally due April 15, 2020, Illinois has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to first and second installments of estimated tax payments due April 15, 2020 and June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> The relief announced by Illinois is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Illinois has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to first and second installments of estimated tax payments due April 15, 2020 and June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also expressly applies to trusts. 	<p>illinois.gov/rev//FY2020-24.pdf</p>
Indiana			
<ul style="list-style-type: none"> Business entity tax returns (IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q) and payments originally due by April 15, 2020 or April 20, 2020 are now due on or before July 15, 2020. Those originally due May 15, 2020, are now due August 17, 2020. This relief also applies to estimated tax payments. Indiana's guidance does not expressly reference penalties or interest. 	<ul style="list-style-type: none"> Business entity tax returns (IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q) and payments originally due by April 15, 2020 or April 20, 2020 are now due on or before July 15, 2020. Those originally due May 15, 2020, are now due August 17, 2020. This relief also applies to estimated tax payments. Indiana's guidance does not expressly reference penalties or interest. 	<ul style="list-style-type: none"> Individual tax returns (IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40) and payments originally due by April 15, 2020, are now due on or before July 15, 2020. This relief also applies to estimated tax payments. Indiana's guidance does not expressly reference penalties or interest. This guidance also expressly applies to fiduciaries filing tax returns by April 15, 2020. 	<p>in.gov/dor/7078</p>

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Iowa			
<ul style="list-style-type: none"> For corporations filing a corporation income tax return (IA 1120) or franchise tax return (IA 1120F) due on or after March 19, 2020, and before July 31, 2020, Iowa has extended both the filing and payment deadlines to July 31, 2020. The relief does not apply to estimated payments. Penalties and interest will not accrue on the extension period through July 31, 2020. For taxpayers who remit income tax withholding on a semi-monthly basis, the deposit due date for the period ending March 15, 2020 is extended from March 25, 2020 to April 10, 2020. 	<ul style="list-style-type: none"> For entities filing a composite return (IA 1040C), fiduciary return (IA 1041), Iowa partnership return (IA 1065), S corporation return (IA 1120S), or credit union moneys and credits tax confidential report due on or after March 19, 2020, and before July 31, 2020, Iowa has extended both the filing and payment deadlines to July 31, 2020. The relief does not apply to estimated payments. Penalties and interest will not accrue on the extension period through July 31, 2020. For taxpayers who remit income tax withholding on a semi-monthly basis, the deposit due date for the period ending March 15, 2020 is extended from March 25, 2020 to April 10, 2020. 	<ul style="list-style-type: none"> For individuals filing an individual income tax return (IA 1040) due on or after March 19, 2020, and before July 31, 2020, Iowa has extended both the filing and payment deadlines to July 31, 2020. The relief does not apply to estimated payments. Penalties and interest will not accrue on the extension period through July 31, 2020. This relief also expressly applies to fiduciaries filing income tax returns (IA 1041). 	<p>Iowa Extends Filing and Payment Deadline</p> <p>Director Extension Order COVID-19.pdf</p>
Kansas			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due April 15, 2020, Kansas has extended both the filing and payment deadlines to July 15, 2020. For banks filing privilege tax returns originally due April 15, 2020, Kansas has extended both the filing and payment deadlines to July 15, 2020. For fiscal-year corporations filing the foregoing with original return dates between April 15, 2020 and July 15, 2020, Kansas extended both the filing and payment deadlines to July 15, 2020. No penalty and interest will be imposed on payments made by July 15, 2020. Kansas' guidance does not expressly reference estimated tax payments. 	<ul style="list-style-type: none"> The relief announced by Kansas is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Kansas has extended both the filing and payment deadlines to July 15, 2020. No penalty and interest will be imposed on payments made by July 15, 2020. This relief also expressly applies to taxpayers filing fiduciary income tax returns originally due between April 15, 2020 and July 15, 2020. Kansas' guidance does not expressly reference estimated tax payments. 	<p>ksrevenue.org/Notice20-01.pdf</p>
Kentucky			
<ul style="list-style-type: none"> Kentucky has adopted the income tax relief described in recent IRS Notice 2020-18. For income tax returns originally due April 15, 2020, the filing and payment deadlines have been extended to July 15, 2020. While not stated explicitly in Kentucky's announcement, the extension applies to estimated payments originally due April 15, 2020, per IRS Notice 2020-18. While not stated explicitly in Kentucky's announcement, the filing and tax payment extensions specifically apply to corporations, per IRS Notice 2020-18. No late filing and payment penalties will be assessed provided the return and payment are submitted by July 15, 2020. Interest will still be charged on any unpaid tax, accruing from April 15, 2020, until the tax is paid. Kentucky law purportedly prohibits the waiver of interest. 	<ul style="list-style-type: none"> Kentucky has adopted the income tax relief described in recent IRS Notice 2020-18. For income tax returns originally due April 15, 2020, the filing and payment deadlines have been extended to July 15, 2020. While not stated explicitly in Kentucky's announcement, the extension applies to estimated payments originally due April 15, 2020, per IRS Notice 2020-18. While not stated explicitly in Kentucky's announcement, the filing and tax payment extensions specifically apply to partnerships, association or companies, per IRS Notice 2020-18. No late filing and payment penalties will be assessed provided the return and payment are submitted by July 15, 2020. Interest will still be charged on any unpaid tax, accruing from April 15, 2020, until the tax is paid. Kentucky law purportedly prohibits the waiver of interest. 	<ul style="list-style-type: none"> Kentucky has adopted the income tax relief described in recent IRS Notice 2020-18. For income tax returns originally due April 15, 2020, the filing and payment deadlines have been extended to July 15, 2020. While not stated explicitly in Kentucky's announcement, the extension applies to estimated payments originally due April 15, 2020, per IRS Notice 2020-18. While not stated explicitly in Kentucky's announcement, the filing and tax payment extensions specifically apply to individuals, per IRS Notice 2020-18. No late filing and payment penalties will be assessed provided the return and payment are submitted by July 15, 2020. Interest will still be charged on any unpaid tax, accruing from April 15, 2020, until the tax is paid. Kentucky law purportedly prohibits the waiver of interest. While not stated explicitly in Kentucky's announcement, the filing and tax payment extensions also apply to trusts and estates, per IRS Notice 2020-18. 	<p>Kentucky Income Tax Return Filing Date Extended to July 15</p> <p>irs.gov/pub/irs-drop/n-20-18.pdf</p> <p>Kentucky Senate Bill 150</p>
Louisiana			
<ul style="list-style-type: none"> For corporations filing corporation income and franchise tax returns (CIFT-620) originally due May 15, 2020, Louisiana has extended both the filing and payment deadlines to July 15, 2020. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date. Louisiana's guidance is silent as to estimated tax payments. No penalties or interest will be assessed provided the return and payment are submitted by the July 15, 2020, extension date. 	<ul style="list-style-type: none"> For partnerships filing either a partnership return of income (IT-565) originally due April 15, 2020, or a composite partnership tax return (R-6922) originally due May 15, 2020, Louisiana has extended both the filing and payment deadlines to July 15, 2020. For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date. Louisiana's guidance is silent as to estimated tax payments. No penalties or interest will be assessed provided the return and payment are submitted by the July 15, 2020, extension date. 	<ul style="list-style-type: none"> For individuals filing either resident income tax returns (IT-540) or nonresident and part-year resident income tax returns (IT-540B) originally due May 15, 2020, Louisiana has extended both the filing and payment deadlines to July 15, 2020. Louisiana's guidance is silent as to estimated tax payments. No penalties or interest will be assessed provided the return and payment are submitted by the July 15, 2020, extension date. This guidance also expressly applies to fiduciaries filing a 2019 Fiduciary Income Tax Return (IT-541) with a May 15, 2020 due date, extending that deadline to July 15, 2020. 	<p>Income and Franchise Tax Extensions.pdf</p>

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Maine			
<ul style="list-style-type: none"> For corporations filing corporate income (Form 1120ME) or financial institution franchise tax (Form 1120B-ME) returns originally due April 15, 2020, Maine has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to estimated income and franchise tax payments. Any related failure-to-pay penalties and interest will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For business entities filing financial institution franchise tax returns (Form 1120B-ME) originally due April 15, 2020, Maine has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to estimated income and franchise tax payments. Any related failure-to-pay penalties and interest will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing income tax returns (Form 1040ME) originally due April 15, 2020, Maine has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to estimated income tax payments. Any related failure-to-pay penalties and interest will not accrue on the extension period through July 15, 2020. This relief also expressly applies to estates and trusts with income tax returns (Form 1041ME) originally due April 15, 2020. 	<p>maine.gov/revenue/TA Mar 2020 Vol 30 Issue 4.pdf</p>
Maryland			
<ul style="list-style-type: none"> For corporations filing income tax returns, Maryland has extended both the filing and payment deadlines to July 15, 2020. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment. This relief also applies to first quarter estimated tax payments. Interest and penalties will not accrue through July 14, 2020, but will begin to accrue again on July 15, 2020 until the date the tax is paid. For withholding payments of estimated income tax from employees' wages for periods including February, March, and April 2020, employers may submit the payments by June 1, 2020, without incurring penalties or interest. 	<ul style="list-style-type: none"> For pass-through entities filing income tax returns, Maryland has extended both the filing and payment deadlines to July 15, 2020. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the July 15, 2020 extension for filing returns and payment. This relief also applies to first quarter estimated tax payments. Interest and penalties will not accrue through July 14, 2020, but will begin to accrue again on July 15, 2020 until the date the tax is paid. For withholding payments of estimated income tax from employees' wages for periods including February, March, and April 2020, employers may submit the payments by June 1, 2020, without incurring penalties or interest. 	<ul style="list-style-type: none"> For individuals filing income tax returns, Maryland has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to first quarter estimated tax payments. Interest and penalties will not accrue through July 14, 2020, but will begin to accrue again on July 15, 2020 until the date the tax is paid. This relief also expressly applies to fiduciaries filing income tax returns. 	<p>marylandtaxes.gov/schedule/covid</p>
Massachusetts			
<ul style="list-style-type: none"> Massachusetts has announced tax filing and payment relief for individual income taxpayers and has been silent regarding comparable relief for corporations and other business entities. 	<ul style="list-style-type: none"> Massachusetts has announced tax filing and payment relief for individual income taxpayers and has been silent regarding comparable relief for corporations and other business entities. 	<ul style="list-style-type: none"> For individuals filing income tax returns, Massachusetts has extended both the filing and payment deadlines to July 15, 2020. Detailed guidance has not yet been released. 	<p>Important COVID-19 Coronavirus Response Update</p>
Michigan			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due April 30, 2020, Michigan has extended both the filing and payment deadlines to July 31, 2020. Quarterly estimated state income tax payments due April 15, 2020, are extended to July 15, 2020. Penalties and interest will not accrue during these extension periods. 	<ul style="list-style-type: none"> For flow-through entities filing composite returns originally due April 15, 2020, Michigan has extended both the filing and payment deadlines to July 15, 2020. Quarterly estimated state income tax payments due April 15, 2020, are extended to July 15, 2020. Penalties and interest will not accrue during these extension periods. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Michigan has extended both the filing and payment deadlines to July 15, 2020. Quarterly estimated state income tax payments due April 15, 2020, are extended to July 15, 2020. Penalties and interest will not accrue on the extension period through July 15, 2020. This relief also applies to trusts, estates and fiduciaries filing income tax returns originally due April 15, 2020. 	<p>michigan.gov/Whitmer</p>
Minnesota			
<ul style="list-style-type: none"> Minnesota is not offering any income tax filing and/or payment relief to corporations or other business entities. 	<ul style="list-style-type: none"> Minnesota is not offering any income tax filing and/or payment relief to corporations or other business entities. 	<ul style="list-style-type: none"> For taxpayers filing income tax returns originally due April 15, 2020, Minnesota has extended both the filing and payment deadlines to July 15, 2020. The extension includes all estimated and other tax payments for tax year 2019 that would otherwise be due April 15, 2020. The extension does not include estimated tax payments due April 15, 2020 for tax year 2020. Penalties and interest will not accrue on the extension period through July 15, 2020. This relief does not apply to fiduciaries, although fiduciaries continue to receive an automatic extension to file their state return to the date of any federal extension to file. 	<p>Additional Time File and Pay Minnesota 2019 Individual Income Tax</p> <p>Our Response COVID-19</p>
Mississippi			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due April 15, 2020, Mississippi has extended both the filing and payment deadlines to May 15, 2020. This relief also extends to first quarter 2020 estimated tax payments. Interest and penalties will not accrue on the extension period through May 15, 2020. Mississippi notes that its extension does not coincide with the federal extension because doing so would jeopardize the state's ability to balance the fiscal year budget. 	<ul style="list-style-type: none"> The relief announced by Mississippi is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For individuals with income tax returns originally due April 15, 2020, Mississippi has extended both the filing and payment deadlines to May 15, 2020. This relief also extends to first quarter 2020 estimated tax payments. Interest and penalties will not accrue on the extension period through May 15, 2020. Mississippi notes that its extension does not coincide with the federal extension because doing so would jeopardize the state's ability to balance the fiscal year budget. 	<p>dor.ms.gov/COVID-Extension.pdf</p>

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Missouri			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due April 15, 2020, Missouri has extended both the filing date and payment deadlines to July 15, 2020. This relief also extends to estimated tax payments for tax year 2020 that are due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> The relief announced by Missouri is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Missouri has extended both the filing date and payment deadlines to July 15, 2020. This relief also extends to estimated tax payments for tax year 2020 that are due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also applies to trusts and estates filing income tax returns due April 15, 2020. 	<p>dor.mo.gov/news/</p>
Montana			
<ul style="list-style-type: none"> Montana is not offering any income tax filing and/or payment relief to corporations or other business entities. 	<ul style="list-style-type: none"> Montana is not offering any income tax filing and/or payment relief to corporations or other business entities. 	<ul style="list-style-type: none"> For individuals with income tax returns originally due April 15, 2020, Montana has extended both the filing and payment deadlines to July 15, 2020. The guidance does not expressly reference penalties, interest or estimated tax payments. 	<p>mtrevenue.gov/2020-tax-deadline-extended/</p> <p>Governor Bullock Extends Montana's Tax Filing Deadline</p>
Nebraska			
<ul style="list-style-type: none"> Nebraska is providing the same income tax relief to state income taxpayers the IRS has offered pursuant to IRS Notice 2020-18. For filing of income tax returns originally due April 15, 2020, Nebraska has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated payments originally due April 15, 2020. While not explicitly stated in the announcement by Nebraska, the filing and tax payment extensions specifically apply to corporations, per IRS Notice 2020-18. While not explicitly stated in the announcement by Nebraska, per IRS Notice 2020-18 interest, penalties, and additions to tax with respect to such postponed income tax filings and payments will not accrue through the extension period through July 15, 2020. 	<ul style="list-style-type: none"> Nebraska is providing the same income tax relief to state income taxpayers the IRS has offered pursuant to IRS Notice 2020-18. For filing of income tax returns originally due April 15, 2020, Nebraska has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated payments originally due April 15, 2020. While not explicitly stated in the announcement by Nebraska, the filing and tax payment extensions specifically apply to partnerships, associations and companies, per IRS Notice 2020-18. While not explicitly stated in the announcement by Nebraska, per IRS Notice 2020-18 interest, penalties, and additions to tax with respect to such postponed income tax filings and payments will not accrue through the extension period through July 15, 2020. 	<ul style="list-style-type: none"> Nebraska is providing the same income tax relief to state income taxpayers the IRS has offered pursuant to IRS Notice 2020-18. For filing of income tax returns originally due April 15, 2020, Nebraska has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated payments originally due April 15, 2020. While not explicitly stated in the announcement by Nebraska, per IRS Notice 2020-18 interest, penalties, and additions to tax with respect to such postponed income tax filings and payments will not accrue through the extension period through July 15, 2020. While not explicitly stated in the announcement by Nebraska, the filing and tax payment extensions specifically apply to individuals, trusts and estates, per IRS Notice 2020-18. 	<p>Gov Ricketts Announces Extended Tax Deadline</p> <p>irs.gov/pub/irs-drop/n-20-18.pdf</p>
Nevada			
<ul style="list-style-type: none"> No income tax. Nevada has not announced any commerce tax filing or payment relief. 	<ul style="list-style-type: none"> No income tax. Nevada has not announced any commerce tax filing or payment relief. 	<ul style="list-style-type: none"> No income tax. 	
New Hampshire			
<ul style="list-style-type: none"> New Hampshire is not offering any income tax filing and/or payment relief to corporations or other business entities. 	<ul style="list-style-type: none"> New Hampshire is not offering any income tax filing and/or payment relief to corporations or other business entities. 	<ul style="list-style-type: none"> New Hampshire is not offering any income tax filing or payment relief to individuals. 	<p>revenue.nh.gov/</p>
New Jersey			
<ul style="list-style-type: none"> New Jersey income tax filing and payment relief may be available soon. New Jersey legislative bill A3841, which would extend both the filing and payment deadlines to July 15, 2020, has passed both houses and is awaiting the governor's signature as of March 29, 2020. 	<ul style="list-style-type: none"> New Jersey income tax filing and payment relief may be available soon. New Jersey legislative bill A3841, which would extend both the filing and payment deadlines to July 15, 2020, has passed both houses and is awaiting the governor's signature as of March 29, 2020. 	<ul style="list-style-type: none"> New Jersey income tax filing and payment relief may be available soon. New Jersey legislative bill A3841, which would extend both the filing and payment deadlines to July 15, 2020, has passed both houses and is awaiting the governor's signature as of March 29, 2020. 	<p>njleg.state.nj.us/2020/Bills/A4000/3841_11.PDF</p>
New Mexico			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due April 15, 2020, New Mexico has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated tax payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020, so long as the payment is received by July 15, 2020. 	<ul style="list-style-type: none"> The relief announced by New Mexico does not expressly reference other business entity types, but it provides deadline extensions to remit withholding taxes originally due March 25, 2020, April 25, 2020, May 25, 2020, and June 25, 2020, to July 25, 2020. Penalties are not accrued through the extension period through July 25, 2020, but interest accrues from the original due dates. 	<ul style="list-style-type: none"> For individuals filing personal income tax returns originally due April 15, 2020, New Mexico has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated tax payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020, so long as the payment is received by July 15, 2020. This relief also expressly applies to trusts, estates, and fiduciaries filing income tax returns originally due April 15, 2020. 	<p>Income Tax Extension Won't Trigger Interest.pdf</p> <p>Tax Relief for COVID-19 (Extension).pdf</p>

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New York			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due April 15, 2020, New York has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated tax payments for tax year 2020 that are due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> The relief announced by New York is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For all individuals filing personal income tax returns originally due April 15, 2020, New York has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated tax payments for tax year 2020 that are due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also applies to fiduciaries (trusts and estates) filing income tax returns due April 15, 2020. 	<p>tax.ny.gov/pdf/notices/n20-2.pdf</p>
North Carolina			
<ul style="list-style-type: none"> For corporations filing income and franchise tax returns originally due April 15, 2020, North Carolina has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to estimated tax payments due between April 15, 2020 and July 15, 2020. Penalties for failure to file will not be imposed so long as returns are filed by July 15, 2020. The same applies to penalties for failure to pay tax. Interest will still be charged on any unpaid tax, accruing from April 15, 2020, until the tax is paid. The North Carolina Department of Revenue purportedly does not have authority to waive interest. 	<ul style="list-style-type: none"> For partnerships filing income tax returns originally due April 15, 2020, North Carolina has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to estimated tax payments due between April 15, 2020 and July 15, 2020. Penalties for failure to file will not be imposed so long as returns are filed by July 15, 2020. The same applies to penalties for failure to pay tax. Interest will still be charged on any unpaid tax, accruing from April 15, 2020, until the tax is paid. The North Carolina Department of Revenue purportedly does not have authority to waive interest. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, North Carolina has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to estimated tax payments due between April 15, 2020 and July 15, 2020. Penalties for failure to file will not be imposed so long as returns are filed by July 15, 2020. The same applies to penalties for failure to pay tax. Interest will still be charged on any unpaid tax, accruing from April 15, 2020, until the tax is paid. The North Carolina Department of Revenue purportedly does not have authority to waive interest. This relief also expressly applies to trusts and estates filing income tax returns originally due April 15, 2020. 	<p>Important-Notice-COVID-3.pdf</p> <p>Frequently-Asked-Questions-COVID.pdf</p> <p>Important-Notice-COVID-2.pdf</p>
North Dakota			
<ul style="list-style-type: none"> For corporations filing corporation income tax returns originally due April 15, 2020, North Dakota has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to first quarter 2020 estimated tax payments. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For partnerships and S corps filing income tax returns originally due April 15, 2020, North Dakota has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to first quarter 2020 estimated tax payments. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing individual income tax returns originally due April 15, 2020, North Dakota has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to first quarter 2020 estimated tax payments. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also expressly applies to fiduciaries filing income tax returns originally due April 15, 2020. 	<p>COVID-19 Tax Guidance nd.gov/tax/news/381</p>
Ohio			
<ul style="list-style-type: none"> For businesses opting in to have the commissioner administer the municipal net profit tax through the state's centralized filing system originally due April 15, 2020, Ohio has extended both the return filing and payment deadlines to July 15, 2020. This relief also applies to income tax estimated payments normally due April 15, 2020 and June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. Ohio has not announced any commercial activity tax filing or payment relief. 	<ul style="list-style-type: none"> For businesses filing returns for pass-through entity tax or opting in to have the commissioner administer the municipal net profit tax through the state's centralized filing system, originally due April 15, 2020, Ohio has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to income tax estimated payments normally due April 15, 2020 and June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. Ohio has not announced any commercial activity tax filing or payment relief. 	<ul style="list-style-type: none"> For individuals filing personal income or school district income tax returns originally due April 15, 2020, Ohio has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to income tax estimated payments normally due April 15, 2020 and June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also expressly applies to trusts and estates. 	<p>Income Tax Filing Extended.pdf</p> <p>See also House Bill 197, Section 28, signed by the Governor on March 27, 2020.</p> <p>DeWine Signs House Bill 197 legislature.ohio.gov/id=GA133-HB-197</p>
Oklahoma			
<ul style="list-style-type: none"> For corporations filing income tax returns originally due April 15, 2020, Oklahoma has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to first quarter 2020 estimated tax payments. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For other business entities filing income tax returns originally due April 15, 2020, Oklahoma has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to first quarter 2020 estimated tax payments. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Oklahoma has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to first quarter 2020 estimated tax payments. Interest and penalties will not accrue on the extension period through July 15, 2020. This guidance also expressly applies to fiduciaries filing income tax returns originally due April 15, 2020. 	<p>COVID-19 Information and Updates</p>

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Oregon			
<ul style="list-style-type: none"> For corporations filing corporate income or corporate excise tax returns originally due May 15, 2020, Oregon has extended both the filing and payment deadlines to July 15, 2020. This relief does not include estimated income tax payments for tax year 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For pass-through entities filing composite tax returns originally due April 15, 2020, and S corps filing returns originally due May 15, 2020, Oregon has extended both the filing and payment deadlines to July 15, 2020. This relief does not include estimated income tax payments for tax year 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing personal income or statewide transit individual tax returns originally due April 15, 2020, Oregon has extended both the filing and payment deadlines to July 15, 2020. This relief does not include estimated income tax payments for tax year 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also expressly applies to fiduciaries filing income tax returns due April 15, 2020. 	<p>Revenue Directors Order-20-01.pdf</p> <p>Director-Order-FAQ.pdf</p> <p>oregon.gov/newsroom/newsid=36265</p>
Pennsylvania			
<ul style="list-style-type: none"> Pennsylvania has only announced income tax filing and payment relief for individual income taxpayers and has been silent regarding comparable relief for corporations and other business entities. 	<ul style="list-style-type: none"> Pennsylvania has only announced income tax filing and payment relief for individual income taxpayers and has been silent regarding comparable relief for corporations and other business entities. 	<ul style="list-style-type: none"> For individuals filing personal income tax returns originally due April 15, 2020, Pennsylvania has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to Pennsylvania estimated payments for the first and second quarters of 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<p>media.pa.gov/newsid=307</p> <p>COVID19 - #PITDeadline</p>
Rhode Island			
<ul style="list-style-type: none"> For corporations filing business corporation tax returns originally due April 15, 2020, Rhode Island has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to first-quarter business estimated payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For single-member LLCs owned by an individual or pass-through entities filing returns originally due April 15, 2020, Rhode Island has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to income tax and withholding estimated payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing personal income returns originally due April 15, 2020, Rhode Island has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to personal income tax estimated payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also expressly applies to trusts and estates. 	<p>ADV 2020 11.pdf</p>
South Carolina			
<ul style="list-style-type: none"> For all taxpayers filing income tax returns originally due April 15, 2020, South Carolina has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to first-quarter business estimated payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For all taxpayers filing income tax returns originally due April 15, 2020, South Carolina has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to first-quarter business estimated payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For all taxpayers filing income tax returns originally due April 15, 2020, South Carolina has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to first-quarter business estimated payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<p>Advisory Opinions - IL20-4.pdf</p> <p>dir.sc.gov/emergencies</p>
South Dakota			
<ul style="list-style-type: none"> No income tax. 	<ul style="list-style-type: none"> No income tax. 	<ul style="list-style-type: none"> No income tax. 	
Tennessee			
<ul style="list-style-type: none"> For corporations filing franchise and excise tax returns originally due April 15, 2020, Tennessee has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to quarterly estimated payments originally due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For other business entities filing franchise and excise tax returns originally due April 15, 2020, Tennessee has extended both the filing and payment deadlines to July 15, 2020. (Note: general partnerships are subject to the hall income tax, which also has been extended.) This relief also applies to quarterly estimated payments originally due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing hall income tax returns originally due April 15, 2020, Tennessee has extended both the filing and payment deadlines to July 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<p>tn.gov/content/20-06income.pdf</p> <p>tn.gov/content/20-05fe.pdf</p>
Texas			
<ul style="list-style-type: none"> No income tax. Texas has not announced any franchise tax relief to corporate taxpayers. 	<ul style="list-style-type: none"> No income tax. Texas has not announced any franchise tax relief to pass-through entity taxpayers. 	<ul style="list-style-type: none"> No income tax. 	<p>comptroller.texas.gov/about/emergency/</p>
Utah			
<ul style="list-style-type: none"> For corporations filing income tax returns originally due April 15, 2020, Utah has extended both the filing and payment deadlines to July 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020, so long as filing and payment is received by July 15, 2020. 	<ul style="list-style-type: none"> For pass-through entities filing income tax returns originally due April 15, 2020, Utah has extended both the filing and payment deadlines to July 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020, so long as filing and payment is received by July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing income tax returns, Utah has extended both the filing and payment deadlines to July 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020, so long as filing and payment is received by July 15, 2020. 	<p>2020-03-26 Release.pdf</p> <p>tax.utah.gov/</p>

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Vermont			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due April 15, 2020, Vermont has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated tax payments that were originally due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> The relief announced by Vermont is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Vermont has extended both the filing and payment deadlines to July 15, 2020. This relief also extends to estimated tax payments that were originally due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also expressly applies to fiduciaries filing income tax returns due April 15, 2020. 	<p>Upcoming Vermont Tax Due Date Guidance</p> <p>tax.vermont.gov/coronavirus</p>
Virginia			
<ul style="list-style-type: none"> For corporations filing income tax payments originally due from April 1, 2020 to June 1, 2020, Virginia has extended only the payment deadline to June 1, 2020. This relief also extends to estimated tax payments. Interest will continue to accrue from the original payment due date, but late payment penalties will not accrue on the extension period through June 1, 2020, so long as payment is made in full by June 1, 2020. All income tax filing deadlines, late filing penalties, and automatic extension periods remain the same. 	<ul style="list-style-type: none"> The relief announced by Virginia is silent regarding tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> For individuals filing income tax payments originally due from April 1, 2020 to June 1, 2020, Virginia has extended only the payment deadline to June 1, 2020. This relief also extends to estimated tax payments. Interest will continue to accrue from the original payment due date, but late payment penalties will not accrue on the extension period through June 1, 2020, so long as payment is made in full by June 1, 2020. All income tax filing deadlines, late filing penalties, and automatic extension periods remain the same. This relief also expressly applies to fiduciaries with income tax payments due from April 1, 2020 to June 1, 2020. 	<p>COVID-19 Income Tax Bulletin</p> <p>Coronavirus Updates</p>
Washington			
<ul style="list-style-type: none"> No income tax. For tax relief guidance on the Washington business and occupations tax and other business taxes, see www.dor.wa.gov/about/business-relief-during-covid-19-pandemic. 	<ul style="list-style-type: none"> No income tax. For tax relief guidance on the Washington business and occupations tax and other business taxes, see www.dor.wa.gov/about/business-relief-during-covid-19-pandemic. 	<ul style="list-style-type: none"> No income tax. 	
West Virginia			
<ul style="list-style-type: none"> For corporations filing corporation net income tax returns originally due April 15, 2020, West Virginia has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments originally due April 15, 2020. Interest and additions to tax will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For S corps and partnerships filing income tax returns originally due April 15, 2020, West Virginia has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments originally due April 15, 2020. Interest and additions to tax will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing personal income tax returns originally due April 15, 2020, West Virginia has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments originally due April 15, 2020. Interest and additions to tax will not accrue on the extension period through July 15, 2020. This relief also expressly applies to fiduciaries filing income tax returns originally due April 15, 2020. 	<p>Administrative Notice 2020-16</p> <p>Income Tax Filing And Payment Deadlines Q&A</p> <p>Covid19 Response</p> <p>Executive Order COVID-19 Response</p>
Wisconsin			
<ul style="list-style-type: none"> For corporations filing income tax returns originally due April 15, 2020, Wisconsin has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments originally due April 15, 2020. Interest and additions to tax will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For partnerships, associations, or companies filing income tax returns originally due April 15, 2020, Wisconsin has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments originally due April 15, 2020. Interest and additions to tax will not accrue on the extension period through July 15, 2020. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Wisconsin has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments originally due April 15, 2020. Interest and additions to tax will not accrue on the extension period through July 15, 2020. This relief also expressly applies to fiduciaries filing income tax returns originally due April 15, 2020. 	<p>Tax Deadlines Extended COVID</p> <p>Tax-Deadline-Extended</p>
Wyoming			
<ul style="list-style-type: none"> No income tax. 	<ul style="list-style-type: none"> No income tax. 	<ul style="list-style-type: none"> No income tax. 	

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Source Documents - Full URLs

IRS:
<http://www.irs.gov/pub/irs-drop/n-20-18.pdf>
www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers

Alabama:
http://www.revenue.alabama.gov/wp-content/uploads/2020/03/200323_REL_GovRevDeadlineExtensions.pdf
http://www.revenue.alabama.gov/wp-content/uploads/2020/03/FIRST_ORDER.pdf
http://www.revenue.alabama.gov/wp-content/uploads/2020/03/SECOND_ORDER.pdf

Arizona:
http://www.azdor.gov/sites/default/files/PUBLICATION_GTN-20-1.pdf

Arkansas:
<http://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension.pdf>

California:
<http://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>
<http://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html>
<http://www.ftb.ca.gov/about-ftb/newsroom/covid-19/extensions-to-file-pay.html#Estimated-tax-payments-due-dates>

Colorado:
<http://www.drive.google.com/file/d/1UKokz3ug7x7aBAKQxON8K7J6pCyxfvUq/view>
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COVID-19 Tax Relief

STATE INCOME TAX PAYMENT AND FILING EXTENSIONS

AS OF MARCH 29, 2020

SeeSALT

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