

Jurisdiction	Original Tax Return Due Date	COVID-19 Tax Return Due Date	COVID-19 Payment Due Date	Waives Penalty & Interest	Comments & Additional Information
Federal	04/15/20	07/15/20	07/15/20	Yes	Tax Day Now July 15: Treasury, IRS Extend Filing Deadline and Federal Tax Payments, IR-2020-58 (03/21/20) Corona Virus Tax Relief
AK	03/31/20*	04/30/20*	N/A	N/A	<p><i>*Alaska does not impose a personal income tax, but does require its residents to file for their permanent fund dividend (PFD) annually. The application period opens January 1st and closes March 31st. The filing deadline for 2020 has been extended to April 30. Additionally, the Permanent Fund Dividend Division has provided a paper option for filing should a resident be unable to file online.</i></p> <ul style="list-style-type: none"> • Eligible online applications that select direct deposit as their payment method will be paid in the 1st October payment, Oct. 1, 2020. • Eligible paper applications will be paid in the 2nd October payment, Oct. 22, 2020. • The March 2020 payment disbursement has been delayed. We will update this message with the date the payment will be disbursed as soon as it has been determined by PFDD.
AL	04/15/20	07/15/20	07/15/20	Yes	Order of the Commissioner of Revenue Alabama COVID-19 Outbreak Updates Alabama DOR Newsroom
AR	04/15/20	07/15/20	07/15/20	Yes	Arkansas April 15 Filing and Payment Deadline Extended to July 15 due to Coronavirus Arkansas Executive Order 20-09, Extending the State Individual Tax Filing Deadline as a Result of COVID-19 (03/23/20) COVID-19: DFA Frequently Asked Questions
AZ	04/15/20	07/15/20	07/15/20	Yes	ADOR Extends Income Tax Deadline Arizona General Tax Notice 20-1, Filing and Payment Extensions Due to COVID-19 Emergency Declaration (03/24/20)
CA	04/15/20	07/15/20	07/15/20	Yes	CA FTB Press Release – State Postpones Tax Deadlines (03/18/20) CA FTB COVID-19 Extensions to File and Pay COVID-19 Frequently Asked Questions

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CO	04/15/20	07/15/20	07/15/20		E.O. 2020-10, Ordering the Suspension of Statute to Extend the Income Tax Payment Deadlines Due to the COVID-19 Disaster Emergency (03/20/20) CO DOR Goes Online – COVID-19 Response CO COVID-19 Updates
CT	04/15/20	07/15/20	07/15/20	Yes	DOR Extends Filing and Payment Deadlines for Personal Income Tax Returns to July 15, 2020 DRS COVID-19 Response FAQs
DC	04/15/20	07/15/20	07/15/20	Yes	DC Announces 2019 Tax Filings and Payment Deadline Extended to July 15, 2020 (03/23/20) DC OTR COVID-19 Response District of Columbia Estimated Tax Payment Deadlines Remain Unchanged (03/26/20)
DE	04/30/20	07/15/20	07/15/20	Yes	<i>Extension includes 1st quarter 2020 estimated tax payments.</i> Delaware Extends Personal Income Tax Filing Deadline to July 15, 2020 (03/23/20) TIM 2020-1, COVID-19 Extensions (03/23/20) DE Tax Season and COVID-19
FL	04/01/20	04/01/20	04/01/20	No	<i>Due dates for Tangible Personal Property Tax; FL does not impose a personal income tax.</i>
GA	04/15/20	07/15/20	07/15/20	Yes	<i>Extension includes 1st quarter estimated tax payments.</i> Coronavirus Tax Relief Information Georgia Income Tax Deadlines Extended (03/25/20)
HI	04/20/20	07/20/20	07/20/20	Yes	<i>Extension does not apply to 2020 estimated tax payments.</i> HI DOT Notice 2020-01 (03/23/20), Relief for Taxpayers Affected by COVID-19 HI DOT Operational Status Notice HI DOT Notice
IA	04/30/20	07/31/20	07/31/20	Yes	<i>Extensions apply if the due date is on or after 03/19/20 but before 07/31/20. N/A to 2020 estimated tax.</i> IA DOR News (03/19/20)
ID	04/15/20	06/15/20	06/15/20	Yes	Idaho State Tax Commission
IL	04/15/20	07/15/20	07/15/20	Yes	FY 2020-24, Illinois Income Tax Filing & Payment Extension (Mar 2020) COVID-19 Information for Illinois Taxpayers

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IN	04/15/20	07/15/20	07/15/20	Yes	<i>Extension applies to returns with original due date of 04/15 and includes 2020 1st quarter estimated tax payments.</i> DOR Announces Filing and Payment Extensions
KS	04/15/20	07/15/20	07/15/20	Yes	KS Executive Order No. 20-13, Allowing Certain Deferred Tax Deadlines and Payments during the COVID-19 Pandemic (03/23/20) KS DOR Bulletin
KY	04/15/20	07/15/20	07/15/20	Penalty Only*	<i>*Kentucky law prohibits the waiver of interest on deferred payments.</i> KY Coronavirus (COVID-19) Info
LA	05/15/20	07/15/20	07/15/20	Yes	Income and Franchise Tax Return Extensions and Other Matters Related to COVID-19, RIB 20-009 (03/23/20) LA DOR COVID-19 Response
MA	04/15/20	07/15/20	07/15/20	Yes	<i>Q1 and Q2 estimated taxes due on 4/14 and 6/15 respectively are extended to 7/15</i> Massachusetts Announces State Income Tax Filing Deadline Extended to July 15 (03/27/20) TIR 20-4, Tax Filing and Payment Relief for Personal Income and Corporate Excise Taxpayers Affected by COVID-19 (04/03/20) MA Important COVID-19 Response Update from DOR
MD	04/15/20	07/15/20	07/15/20	Yes	COVID-19 Tax Alert MD News Release – Income Tax Deadline Extension (03/18/20) MD News Release – Further Explanation of Tax Extensions (03/18/20)
ME	04/15/20	07/15/20	07/15/20	Yes	Maine Tax Alert March 2020 - #3 (03/26/20)
MI	04/15/20	07/15/20	07/15/20	Yes	Executive Order 2020-26, Extension of April 2020 Michigan Income Tax Filing Deadlines (03/27/20)
Michigan Cities	04/15/20 04/30/20	07/15/20 07/31/20	07/15/20 07/31/20	Yes	<i>City returns and payments normally due on 04/15 are now due on 07/15. City returns and payments normally due on 04/30 are now due on 07/30.</i> Executive Order 2020-26, Extension of April 2020 Michigan Income Tax Filing Deadlines (03/27/20)
MN	04/15/20	07/15/20	07/15/20	Apply for Abatement	Additional Time to File and Pay Minnesota 2019 Individual Income Tax (03/23/20) MN DOR COVID-19 Responses Info for Penalty Abatement

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Kansas City, MO	04/15/20	07/15/20	07/15/20	Yes	Kansas City Earnings Tax Deadline Extended (03/27/20)
MO	04/15/20	07/15/20	07/15/20	Yes	Missouri DOR Extends Tax Filing Deadline (03/21/20)
MS	04/15/20	05/15/20	05/15/20	Yes	1st quarter 2020 estimated tax due date is moved to 05/15/20 as well. MS Notice 2020-01, Extensions for the COVID-19 Pandemic, (03/23/20)
MT	04/15/20	07/15/20	07/15/20	Yes*	*The DOR is exercising leniency in waiving penalties and interest associated with late tax payments and will work with taxpayers on an individual basis. 2020 Q1 & Q2 estimated tax payments are also extended to 07/15. Gov. Bullock Extends MT's Tax Filing Deadline
NC	04/15/20	07/15/20	07/15/20	Penalty Only	NC DOR Extends Time to File Income and Franchise Tax Returns to July 15, 2020 (03/23/20) NC DOR Actions on COVID-19
ND	04/15/20	07/15/20	07/15/20	Yes	COVID-19 Tax Guidance
NE	04/15/20	07/15/20	07/15/20	Yes	Governor Announces Extended Tax Deadline (03/24/20) Nebraska DOR Featured Information
NH	04/15/20*	04/15/20*	04/15/20*	No*	*Although filing and payment dates remain 04/15/20, NH DRA will grant automatic relief to certain qualifying Business Tax and Interest & Dividends Tax taxpayers in the form of payment relief and expansion of automatic filing extensions and penalty safe harbors. Relief applies only to calendar year taxpayers with 4/15/20 due dates and to taxpayers with 2018 tax liability less than \$50,000 for BPT and/or less than \$10,000 for I&D Tax. See TIR 2020-001 for additional details and relief offered for estimated payments TIR 2020-001, COVID-19 Pandemic Relief for Business Tax and Interest & Dividends Tax (03/30/20) NH DRA Filing Due Date Announcement (03/23/20) NH DOR Offers Relief for Business, Interest, & Dividends Taxes
NJ	04/15/20	07/15/20	07/15/20	Yes	NJ will extend to 7/15/20 for Individual and Corporate tax returns. Details to follow. Joint statement by Governor and NJ Congress (04/01/20) NJ DOT Homepage

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NM	04/15/20 paper filers 04/30/20 e-filers	07/15/20 all filers	07/15/20 all filers	Penalty Only	NM Tax Bulletin B-100.35 (03/20/19) NM TRD Homepage
NY	04/15/20	07/15/20	07/15/20	Yes	<i>Extension includes 1st quarter estimated tax payments.</i> N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19 NY Tax Department COVID-19 Response
NYC YONKERS MCTMT	04/15/20	07/15/20	07/15/20	Yes	<i>The New York State Department of Taxation and Finance administers and collects NYC, Yonkers, and Metropolitan Commuter Transportation Mobility (MCTMT) taxes on NYS Forms IT-201 and IT-203. NYS has extended its personal income tax filing and payment deadlines and therefore NYC, Yonkers, and MCTMT tax will follow NYS's extension for individual income tax payers.</i> N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19
OH	04/15/20	07/15/20	07/15/20	Yes	<i>1st and 2nd quarterly estimated tax payments normally due on 04/15 and 06/15 are now due on 07/15.</i> Ohio Extending Income Tax Filing and Payment Deadline (03/27/20)
Ohio Cities	04/15/20	07/15/20	07/15/20	Yes	<i>Municipal filings are tied to Ohio state filing. 1st and 2nd quarterly estimated tax payments normally due on 04/15 and 06/15 are now due on 07/15.</i> Ohio Extending Income Tax Filing and Payment Deadline (03/27/20)
OK	04/15/20 paper filers 04/20/20 e-filers	07/15/20 all filers	07/15/20 all filers	Yes	OK Tax Comm COVID-19 Info & Updates
OR	04/15/20	07/15/20	07/15/20	Yes	<i>Estimated tax payments for tax year 2020 are not extended.</i> DOR Announces Extension of Tax Filing Deadlines & Payments (03/25/20) OR DOR COVID-19 Tax Relief Options Page Revenue Director Order 2020-01, Tax filing and payment relief for Oregonians (03/24/20) Revenue Director's Order FAQ

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Portland, OR	04/15/20	07/15/20	07/15/20	Yes	<i>Portland has extended the deadline for filing Portland ARTS Tax but has not yet made a decision about extending business or other taxes.</i> Portland Revenue Division COVID-19 Relief
PA	04/15/20	07/15/20	07/15/20	Yes	PA DOR Alerts Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020 (03/21/20)
Philadelphia, PA	04/15/20	07/15/20	07/15/20	Yes	<i>Extension applies to Business Income and Receipts Tax and the Net Profits Tax, including estimated payments.</i> City of Philadelphia Extends Tax Deadlines (03/23/20)
Puerto Rico	04/15/20	07/15/20	07/15/20	Yes	DA 20-09, Extended Tax Filing and Payment Deadlines Administered by the Department of Hacienda Resulting from Executive Order 2020-023 (03/24/20)
RI	04/15/20	07/15/20	07/15/20	Yes	Coronavirus Disease 2019 (COVID-19) Information Advisory 2020-11, Division sets July 15 due date for individuals, certain entities (03/27/20)
SC	04/15/20	07/15/20	07/15/20	Yes	Governor Extends Income Tax Deadline (03/21/20) SC DOR COVID-19 Information SC Info Letter #20-3 (03/17/20)
SD	N/A	N/A	N/A	N/A	<i>South Dakota does not impose a personal income tax on individuals.</i>
TN	04/15/20	07/15/20	07/15/20	Yes	TN DOR Notice #20-06, Hall Income Tax Notice, COVID-19 Tax Filing Extension TN DOR Notice #20-05, Franchise and Excise Tax Notice, COVID-19 Tax Filing Extension TN DOR COVID-19 Updates
TX	N/A	N/A	N/A	N/A	<i>Texas does not impose a personal income tax on individuals.</i>
UT	04/15/20	07/15/20	07/15/20	Yes	Utah Tax Commission News Release Extending Tax Filing and Payment Deadlines (03/26/20) Utah Tax Commission Homepage
VA	05/01/20	05/01/20	06/01/20	Penalty Only	<i>VA DOT extended the payment due date to 06/01 but interest will continue to accrue from the original due date.</i> Virginia Tax Coronavirus Updates
VT	04/15/20	07/15/20	07/15/20	Yes	Vermont DOT Releases Guidance for Upcoming Vermont Tax Due Dates (03/23/20) VT Coronavirus Update – Info for Taxpayers

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WA	N/A	N/A	N/A	N/A	<i>Washington state does not impose a personal income tax on individuals.</i>
WI	04/15/20	07/15/20	07/15/20	Yes	Wisconsin Extends Tax Filing Deadline to July 15 (03/21/20) Wisconsin Tax Return Due Dates and Payments COVID-19 Information and Announcements Audit and Collection Relief Related to COVID-19
WV	04/15/20	07/15/20	07/15/20	Yes	WV Administrative Notice 2020-16, Extension of Due Date for Filing 2019 Annual Income Tax Returns Due to the COVID-19 Outbreak (03/26/20) WV Income Tax Filing and Payment Deadlines Q&As Corona Virus 2019 (COVID 19) Response
WY	N/A	N/A	N/A	N/A	<i>Wyoming does not impose a personal income tax on individuals.</i>

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