

State	Original C-Corp Due Date	Original PTE Due Date (P-Ship & S Corp)	Original Franchise Tax Due Date	COVID-19 Due Date	COVID-19 Payment Date	Waives Penalty & Interest	Comments and Additional Information
Fed	04/15/20	03/15/20	N/A	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	05/15/20	04/15/20 05/15/20- S corp	N/A				<i>Monitoring</i>
AL	04/15/20	03/15/20	03/15/20	07/15/20	07/15/20	Yes	AL DOR Coronavirus (COVID-19) Outbreak Updates
AR	04/15/20	4/15/20	05/01/20	07/15/20*	07/15/20*	Yes*	Executive Order 20-09 FAQ's *Executive Order 20-09 states the extension applies to 2019 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns. The extension does not apply to c corporation returns.
AZ	04/15/20	03/15/20	N/A	C-corps 07/15/20	C Corps 07/15/20	Yes	ADOR News Release 3/20/20
CA	04/15/20	03/15/20	N/A	07/15/20	07/15/20	Yes	CA FTB Press Release
CO	04/15/20	04/15/20	N/A	07/15/20	07/15/20	Yes	Colorado Press Release
CT	05/15/20	03/15/20	N/A	06/15/20	06/15/20	Yes	DOR Bulletin The pass through entity due date is extended to 4/15/20, but the payment deadline is 6/15/20.
DC	04/15/20	04/15/20	N/A	07/15/20	07/15/20	Yes	DC OTR Homepage
DE	04/15/20	03/15/20	03/01/20	07/15/20	07/15/20	Yes	DE Tax Season and COVID-19 Extensions apply to c corporations, they do not apply to PTE or Franchise tax due dates
FL	05/01/20	04/01/20	N/A				FL DOR Homepage Florida COVID-19 Update

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State Business Tax Returns – Due Dates & COVID-19 Filing Extensions – TY 2019

Last Updated 4/3/2020 4:13:15 PM ET

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Fed	04/15/20	03/15/20	N/A	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
GA	04/15/20	03/15/20	03/15/20	07/15/20	07/15/20	Yes	Georgia Release 3/25/20 The extension only applies to income tax returns due 4/15/20
HI	04/20/20	04/20/20	N/A	07/20/20	07/20/20	Yes	Announcement 20-01
IA	04/30/20	04/30/20	N/A	7/15/20	07/15/20	Yes	Applies to returns due between 3/19/20 and 7/15/20 IA DOR News
ID	04/15/20	04/15/20	N/A	06/15/20	06/15/20	Yes if paid by 06/15/20	News Release
IL	04/15/20	03/16/20 S Corp		07/15/20 C Corp	07/15/20 C Corp	Yes if paid by 7/15/20	Illinois Tax Bulletin Only applies to C corp income tax returns
IN	05/15/20	04/15/20	N/A	07/15/20 for returns due 04/15 08/17/20 for returns due 05/15	Same as due date	Yes	IN DOR COVID-19 Response
KS	04/15/20	04/15/20	N/A	07/15/20	07/15/20	Yes	Executive Order 20-13 https://governor.kansas.gov/wp-content/uploads/2020/03/EO-20-13-Executed.pdf
KY	04/15/20	04/15/20	N/A	07/15/20	07/15/20	Yes – for penalties only	KY Coronavirus (COVID-19) Info. 3/23/20

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Fed	04/15/20	03/15/20	N/A	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
LA	05/15/20	04/15/20 P-Ship 05/15/20 S Corp	05/15/20	07/15/20	07/15/20	Yes	Revenue Information Bulletin No. 20-009 Sales and excise tax returns and payments due 3/20/20 are automatically extended to 5/20/20. Partnerships electing to pay tax on their income under Act 442 generally must elect to do so by 4/15/20. Under Revenue Ruling 20-002 partnerships can make a late election if done by 7/15/20.
MA	04/15/20	03/15/20	N/A				*MA has provided some relief for sales tax filing and payment. The state extended the individual due date, but not the due date for corporate or pass through returns. TIR-20-2 830 CMR 62C.16.2(7)
MD	04/15/20	04/15/20	N/A	07/15/20	07/15/20	Yes	COVID-19 Tax Alert
ME	04/15/20	04/15/20-S corp	N/A	07/15/20	07/15/20	Yes-if paid by 07/15/20	Maine Tax Alert
MI	04/30/20	04/15/20 04/30/20-S corp	N/A	07/15/20*	07/15/20*	Yes	EO 2020-26 *Applies to returns originally due 4-15-20. For corporate returns due 4-30-20 the due date is 7/31/20.

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Fed	04/15/20	03/15/20	N/A	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
MN	04/15/20	03/15/20	N/A				Business returns are not extended, but Corporate returns get an automatic extension to the later of November 15 or any federal extension under current law. 3/21/20 Press Release
MO	04/15/20	04/15/20	04/15/20	07/15/20	07/15/20	Yes	This relief also applies to estimated payments due 4/15/20
MS	04/15/20	03/15/20	03/15/20	C Corp 05/15/20	C Corp 05/15/20	Yes	March 23, 20 Notice
MT	05/15/20	03/15/20	N/A				<i>Monitoring</i> <u>MT</u> has extended the individual filing and payment date, but not the business dates.
NC	04/15/20	04/15/20	04/15/20	07/15/20	07/15/20 if paid by 07/15/20	Yes (Penalty) if paid by 07/15/20	NC DOR Important Notice 3/20/20 NC DOR Notice of Penalty Relief (3/17/20)
ND	04/15/20	04/15/20	N/A	07/15/20	07/15/20	Y	COVID 19 Tax Guidance
NE	04/15/20 C Corp & LLC	03/15/20 S Corp	N/A	07/15/20 C Corp & LLC	07/15/20 C Corp & LLC	Yes	3/23 Press Release

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Fed	04/15/20	03/15/20	N/A	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
NH	04/15/20	03/15/20 04/15/20-S corp	N/A				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 Press Release 3/30
NJ	04/15/20	04/15/20	N/A				Proposed legislation A3841 that would extend the filing and payment date for corporate returns has yet to be signed, and we are monitoring the situation. Governor Murphy in a press release stated the Administration and Legislature are working to move the due dates to 7/15/20.
NM	04/15/20	03/15/20 S Corp & LLC	N/A	07/15/20	07/15/20	Yes – penalty only	New Mexico announcement

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Fed	04/15/20	03/15/20	N/A	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
NY	04/15/20	03/15/20	N/A	07/15/20	07/15/20	Yes*	NY Tax Dept COVID-19 Information -This relief only applies to individual and corporate returns originally due 4/15/20. N-20-2 Governor has authority to abate sales and use tax penalties and interest for returns due 3/20/20
NYC	4/15/20	4/15/20	N/A			Yes*	*New York City issued FM 20-2 allowing business and excise taxes due between March 16, 2020, and April 25, 2020 to request a waiver of penalties for those taxes. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request.
NV	N/A	N/A	N/A				NV does not impose an income tax.
OH	4/15/20	04/15/20	N/A	07/15/20	07/15/20	Yes	Ohio News
OK	05/15/20	04/15/20	08/31/20	07/15/20*	07/15/20*	Yes	OK Tax Comm. COVID-19 Info & Updates *Applies to returns due 4/15/20. The C corporation return due date and the franchise tax due date have not changed.
OR	05/15/20	03/16/20 P-Ship 04/15/20 S Corp	N/A	07/15/20	07/15/20	Yes	OR DOR COVID-19 Tax Relief Options OR DOR Order

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Fed	04/15/20	03/15/20	N/A	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
PA	05/15/20	04/15/20	N/A	07/15/20-PTE 08/14/20-C Corp	07/15/20-PTE 08/14/20-C Corp	Yes	Revenue Release 4/2/20
RI	04/15/20	03/15/20	N/A	07/15/20	07/15/20	Yes	Notice 2020-11-This relief applies to returns originally due 4/15/20
SC	04/15/20	03/15/20	N/A	07/15/20	07/15/20	Yes	Extended due date and payment date applies to returns and payments due on or after 4/1/20. Includes estimated payments
SD	N/A	N/A	N/A				SD does not impose an income tax.
TN	04/15/20		04/15/20	07/15/20	07/15/20	Yes	Notice 20-05 Notice 20-06 Applies to franchise, excise and the Hall income tax
TX	05/15/20	04/15/20	N/A				<i>Monitoring</i>
UT	04/15/20	04/15/20	N/A	07/15/20	07/15/20	Yes	UT News Release 3/26/20 UT Tax Comm Homepage
VA	04/15/20	04/15/20	N/A		06/01/20	Yes	Tax Bulletin 20-04 Applies to any income tax payments due 4/1/20 to 6/1/20

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Fed	04/15/20	03/15/20	N/A	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
VT	04/15/20	03/15/20	N/A	07/15/20 03/15/20	07/15/20 03/15/20	Yes	VT Coronavirus Update – Info For Taxpayers
WA	N/A	N/A	N/A	N/A	N/A	N/A	Washington does not impose an income tax, but relief for other types of taxes can be found here . Washington does not impose an income tax.
WI	04/15/20	03/15/20	N/A	07/15/20	07/15/20	Yes	Press Release 3/18/20
WV	04/15/20	03/15/20	03/15/20	07/15/20	07/15/20	Yes	Administrative Notice 2020-16 FAQ's Relief only applies to returns due 4/15/20
WY	N/A	N/A	N/A				WY does not impose an income tax.

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