

State	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	N/A	N/A	N/A	N/A	<i>Alaska does not impose a fiduciary income tax.</i>
AL	04/15/20	07/15/20	07/15/20	Yes	COVID-19 Outbreak Updates Proclamation by Governor Alabama DOR Newsroom
AR	04/15/20	07/15/20	07/15/20	Yes	Proclamation EO 20-09 COVID-19: DFA Frequently Asked Questions AR – Income Tax Extension
AZ	04/15/20	07/15/20	07/15/20	Yes	AZ General Tax Notice – GTN 20-1 ADOR Extends Income Tax Deadline to July 15, 2020
CA	04/15/20	07/15/20	07/15/20	Yes	CA FTB Press Release (3/18/20) CA FTB COVID-19 Extensions to File and Pay COVID-19 Frequently Asked Questions
CO	04/15/20	07/15/20	07/15/20	Yes	Colorado Department of Revenue goes Online to Serve Customers and Protect Public Safety
CT	04/15/20	07/15/20	07/15/20		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 DC OTR COVID-19 Response DC – Estimated Tax Payments
DE	04/30/20	07/15/20	07/15/20	Yes	ITM 2020-1: COVID-19 Filing Extensions
FL	N/A	N/A	N/A	N/A	<i>Florida does not impose a fiduciary income tax.</i>
GA	04/15/20	07/15/20	07/15/20	Yes	Georgia Income Tax and Tag Renewal Deadlines Extended
HI	04/20/20	07/20/20	07/20/20	Yes	Announcement No. 2020-01 <i>Taxpayers with state income tax returns due from 4/20/20 to 6/20/20 can delay filing and payment until 7/20/20.</i>
IA	04/30/20	07/31/20	07/31/20	Yes	IA DOR News (3/19/20) <i>Extensions apply if the due date is on or after 3/19/20 but before 7/31/2020.</i>
ID	04/15/20	06/15/20	06/15/20	Yes	Proclamation Income tax filing and payment deadline now June 15

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IL	04/15/20	07/15/20	07/15/20	Yes	Illinois Income Tax Filing and Payment Extension Estate Tax Deferral* <i>*Estate tax returns, not fiduciary income tax returns (IL-1041), due between March 16, 2020 and April 15, 2020 can receive a 30-day filing and payment extension. However, interest will accrue.</i>
IN	04/15/20	07/15/20	07/15/20	Yes	DOR Announces Filing and Payment Extensions (3-19-20) <i>Extension applies to returns with original due date of 4/15.</i>
KS	04/15/20	07/15/20	07/15/20	Yes	Executive Order No. 20-13
KY	04/15/20	07/15/20	07/15/20	Penalty Only**	KY Coronavirus (COVID-19) Info. 3-22-20 <i>**No penalties will be assessed if payments are made before 7/15/20, but interest will accrue.</i>
LA	05/15/20	07/15/20	07/15/20	Yes	Department Revenue Information Bulletin No. 20-009
MA	04/15/20				MA Important COVID-19 Response Update from DOR <i>Abatement of penalty may be available if taxpayer qualifies.</i>
MD	04/15/20	04/15/20	07/15/20	Yes	MD News Release (3/18/20) MD News Release (3/18/20), Further Explanation
ME	04/15/20	07/15/20	07/15/20	Yes	Tax Maine Alert March 2020 - #3
MI	04/15/20	07/15/20	07/15/20	Yes	Executive Order 2020-26 (COVID-19)
MN	04/15/20	04/15/20	N/A	N/A	MN COVID-19 Response 3-20-20 Info for Penalty Abatement <i>Taxpayers may apply for an abatement of any penalty. Fiduciary returns are granted an automatic six-month extension but must pay the full amount of tax by the regular due date to get the automatic extension.</i>
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	Extensions for the COVID –19 Pandemic
MT	04/15/20				<i>Monitoring</i>
NC	04/15/20	07/15/20	07/15/20**	Penalty Only**	NCDOR Actions on COVID-19 Frequently Asked Questions for Relief Offered in Response to COVID-19 Outbreak <i>**Fiduciaries must pay taxes by 7/15/20 to get relief from penalties.</i>
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	Gov. Ricketts Announces Extended Tax Deadline, Overviews the State’s Continuity Plans

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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 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 \$10,000 for I&D Tax. See TIR 2020-001 for additional details and relief offered for estimated payments.
NJ	04/15/20	04/15/20*	04/15/20*	No*	NJ Division of Taxation Homepage *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	07/15/20	07/15/20	Penalty only**	New Mexico extends income and payroll tax deadlines **No penalties will be assessed if payments are made before 07/15/20, but interest will accrue.
NV	N/A	N/A	N/A	N/A	Nevada does not impose a fiduciary income tax.
NY	04/15/20	07/15/20	07/15/20	Yes	Notice 20-2
OH	04/15/20	07/15/20	07/15/20	Yes	Ohio Extending Income Tax Filing and Payment Deadline
OK	04/15/20		07/15/20**	Yes**	Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020 (3/27/20) **defers penalties and interest on up to \$1,000,000 of income taxes for non-corporate filers
OR	04/15/20	07/15/20	07/15/20	Yes	Revenue Director Order 2020-1 Revenue Director's Order Q&A
PA	04/15/20	07/15/20	07/15/20		Extension of Filing Deadline Applies to Trusts/Estates, Partnerships and S Corporations PA COVID-19 Information PA is instructing its County Register of Wills to accept inheritance tax filing documents (not Pennsylvania Fiduciary Income Tax Return, Form PA-41) as if the documents were received on March 12 due to the closing of PA office buildings.
RI	04/15/20	07/15/20	07/15/20	Yes	Advisory for Tax Professionals Coronavirus Disease 2019 (COVID-19) Information
SC	04/15/20	07/15/20	07/15/20	Yes	Info Letter #20-4
SD	N/A	N/A	N/A	N/A	South Dakota does not impose a fiduciary income tax.
TN	04/15/20	07/15/20	07/15/20	Yes	Notice #20-06
TX	N/A	N/A	N/A	N/A	Texas does not impose a fiduciary income tax.
UT	04/15/20	07/15/20	07/15/20	Yes	Utah News Release Proposed Action Related to the Extension of Income Tax Filing and Payment Deadlines

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VA	05/01/20	05/01/20	06/01/20	Penalty Only**	Tax Bulletin 20-4 <i>**Income tax payments due between 4/1/20 and 6/1/20 can be paid before 6/1/20 without incurring a penalty. Interest will accrue.</i>
VT	04/15/20	07/15/20	07/15/20	Yes	Vermont Department of Taxes Releases Guidance for Upcoming Vermont Tax Due Dates
WA	N/A	N/A	N/A	N/A	<i>Washington does not impose a fiduciary income tax.</i>
WI	04/15/20	07/15/20	07/15/20	Yes	Like the IRS, Wisconsin Extends Tax Filing Deadline to July 15 Wisconsin Tax Return Due Dates and Payments
WV	04/15/20	07/15/20	07/15/20	Yes	Administrative Notice 2020-16 West Virginia Income Tax Filing and Payment Deadlines Questions and Answers
WY	N/A	N/A	N/A	N/A	<i>Wyoming does not impose a fiduciary income tax.</i>

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