

COVID-19 Tax Relief

STATE INCOME TAX PAYMENT AND FILING EXTENSIONS

AS OF APRIL 13, 2020

SeeSALT

Corporations	Other Business Entities	Individuals	Sources
IRS			
<ul style="list-style-type: none"> For corporations that have a Federal tax filing or tax payment deadline falling between April 1, 2020, and July 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 and June 15, 2020, for a taxpayer's 2020 taxable year. 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 to file returns, corporations and other business entity taxpayers must file Form 7004 and pay any taxes owed by July 15, 2020. See IRS Notice 2020-23 for a detailed list of filing and payment obligations subject to Federal tax relief. 	<ul style="list-style-type: none"> For partnerships, S corps, associations or other companies that have a Federal tax filing or tax payment deadline falling between April 1, 2020, and July 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 and June 15, 2020, for a taxpayer's 2020 taxable year. 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 to file returns, corporations and other business entity taxpayers must file Form 7004 and pay any taxes owed by July 15, 2020. See IRS Notice 2020-23 for a detailed list of filing and payment obligations subject to Federal tax relief. 	<ul style="list-style-type: none"> For individuals and trusts and estates that have a Federal tax filing or tax payment deadline falling between April 1, 2020, and July 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 and June 15, 2020, for a taxpayer's 2020 taxable year. 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 to file returns, individual taxpayers must file Form 4868 and pay any taxes owed by July 15, 2020. See IRS Notice 2020-23 for a detailed list of filing and payment obligations subject to Federal tax relief. 	<p>IRS Extends More Tax Deadlines to Cover Individuals Trusts Estates Corporations and Others irs.gov/pub/irs-drop/n-20-23.pdf 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 returns (20C, 20C-C), financial institution excise tax (FIET) returns (ET-1, ET-1C, ET-8), or business privilege tax (BPT) returns (BPT-IN, CPT) originally due April 15, 2020, Alabama has extended both the filing and payment deadlines to July 15, 2020. This relief is only available 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 (PTE-C) 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 (ET-1, ET-1C, ET-8, BPT-IN, PPT) originally due April 15, 2020, Alabama has extended both the filing and payment deadlines to July 15, 2020. This relief is only available 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 (40, 40A, 40NR, 40EZ, 40ES) originally due April 15, 2020, Alabama has extended both the filing and payment deadlines to July 15, 2020. This relief is only available 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. This relief also expressly applies to fiduciaries filing income tax returns (41). 	<p>Outbreak Updates/FIETBPT Gov Rev Deadline Extensions.pdf FIRST ORDER.pdf SECOND ORDER.pdf</p>
Alaska			
<ul style="list-style-type: none"> For corporations filing corporate income tax returns originally due between April 15, 2020, and July 15, 2020, Alaska has extended the payment deadline to July 15, 2020, and the filing deadline to August 14, 2020. This relief also extends the deadline for estimated income tax payments due between April 15, 2020, and July 15, 2020, to July 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 Alaska is silent regarding both the tax filing and/or payment deadlines for other business entities such as partnerships, S corps, LLCs, etc. 	<ul style="list-style-type: none"> No income tax. 	<p>tax.alaska.gov/160n</p>
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 tax payments due April 15, 2020. 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 tax payments due April 15, 2020. 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>

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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 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. 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. 	<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 applies to fiduciaries and estates filing income tax returns. 	<p>Income Tax Extension.pdf governor.arkansas.gov/EO20-09.pdf</p> <p>COVID-19 DFA Frequently Asked Questions</p>
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 tax payments, including nonresident / nonwage withholding. Interest and penalties will not accrue on the extension period through July 15, 2020. 	<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 extension also applies to 2020 first and second quarter estimated tax payments, including nonresident / nonwage withholding. 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 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 tax payments. 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. 	<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 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. For taxpayers who remit income tax withholding, no due dates have been extended. Emergency rules have been adopted. 	<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 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. For taxpayers who remit income tax withholding, no due dates have been extended. 	<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 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>colorado.gov/pacific/tax/COVID-19-Updates#Income%20Tax%20Extension</p> <p>colorado.gov/pacific/tax/income-tax-deadlines</p> <p>colorado.gov/pacific/tax/deadline-extension-faq</p> <p>colorado.gov/governor/Extend the Income Tax Payment Deadlines.pdf</p> <p>colorado.gov/pacific/tax/2019-income-tax-deadline-extension</p> <p>colorado.gov/pacific/tax/return-due-date-schedule</p>
Connecticut			
<ul style="list-style-type: none"> For corporations filing corporation business returns (Form CT-1120 and CT-1120CU) due between March 15, 2020, and 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 entities filing pass-through entity tax returns (Form CT-1065 and CT-1120 SI) due between March 15, 2020, and 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 personal income tax returns (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 applies to trusts and estates filing income tax returns (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 tax 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. This relief also applies to estimated personal income tax payments 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 applies to fiduciaries filing income tax returns originally due April 30, 2020. 	<p>COVID-19 filing extension.pdf revenue.delaware.gov</p>

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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. This relief does not apply to estimated tax payments for the 2020 tax year (D-20ES). The District of Columbia's guidance does not expressly reference 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. This relief does not apply to estimated tax payments for the 2020 tax year (D-30ES). The District of Columbia's guidance does not expressly reference 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 applies to fiduciaries filing income tax returns (D-41) originally due April 15, 2020. This relief does not apply to estimated tax payments for the 2020 tax year (D-40ES, D-41ES). The District of Columbia's guidance does not expressly reference interest or penalties. 	<p>otr.cfo.dc.gov/coronavirus</p> <p>otr.cfo.dc.gov/1469326</p> <p>otr.cfo.dc.gov/Emergency Income and Franchise Tax Nexus</p> <p>Mayor and-CFO Announce 2019 Tax Filings and Payment</p>
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 it is working with adversely affected taxpayers on a case by case basis and directs taxpayers 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 it is working with adversely affected taxpayers on a case by case basis and directs taxpayers 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>FloridaRevenue.com/pages/default.aspx</p> <p>FloridaRevenue.com/Taxpayer Info COVID-19</p> <p>FloridaRevenue.com/FL FAQ COVID-19.pdf</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 due April 15, 2020, for the 2020 tax year. 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 due April 15, 2020, for the 2020 tax year. 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 due April 15, 2020, for the 2020 tax year. 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> <p>Coronavirus Tax Relief Information</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 not accrue on the extension period through 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. This relief also extends to estimated income tax payments due April 15, 2020. Interest and penalties will not apply if returns are filed and taxes paid by June 15, 2020. For taxpayers who remit income tax withholding, no due dates have been extended. 	<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. This relief also extends to estimated income tax payments due April 15, 2020. Interest and penalties will not apply if returns are filed and taxes paid by June 15, 2020. For taxpayers who remit income tax withholding, no due dates have been extended. 	<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. This relief also extends to estimated income tax payments due April 15, 2020. Interest and penalties will not apply if returns are filed and taxes paid by June 15, 2020. Individuals filing income tax returns are entitled to an automatic extension to file their tax returns by Oct. 15, 2020, if 100% of the income tax reported on their 2018 or 80% of the estimated tax due on their 2019 return has been paid by June 15, 2020. This relief also expressly applies to trusts and estates and persons paying self-employment tax. 	<p>tax.idaho.gov/i-2075.cfm</p> <p>tax.idaho.gov/idd=4313</p> <p>Proclamation - Tax Deadline.pdf</p>

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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. Interest and penalties will not accrue on the extension period through 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. However, penalties for late estimated tax payments will be waived if taxpayers timely pay in four equal installments, the lesser of 90 percent of their liability for the tax year 2020 or 100 percent of their liability for the tax years 2019 or 2018. 	<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 also applies to trusts. Interest and penalties will not accrue on the extension period through 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. However penalties for late estimated tax payments will be waived if taxpayers timely pay in four equal installments, the lesser of 90 percent of their liability for the tax year 2020 or 100 percent of their liability for the tax years 2019 or 2018. 	<p>illinois.gov/Taxpayer Resources during COVID-19- Coronavirus Outbreak</p> <p>illinois.gov/Documents/2020/FY2020-26.pdf</p> <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. This guidance also applies to fiduciaries filing tax returns by April 15, 2020. Indiana's guidance does not expressly reference penalties or interest. 	<p>calendar.in.gov/DOR Announces Helping Hoosiers COVID-19Relief Services</p> <p>in.gov/dor/7078</p>
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. Interest and penalties will not accrue on the extension period through July 31, 2020. Underpayment penalties will not accrue on first or second quarter estimated tax payments originally due between April 30, 2020, and July 31, 2020, if payments are made on or before July 31, 2020, and the amounts paid for the first and second quarter estimated tax payments are at least, respectively, 25% and 50% of the taxpayer's total tax due for the 2018 taxable year if the taxpayer filed a 2018 return that covered a period of 12 months. 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), Iowa partnership return (IA 1065), S corp 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. Interest and penalties will not accrue on the extension period through July 31, 2020. The penalty relief for certain estimated tax payments announced by Iowa is silent regarding its application to other business entities such as partnerships, S corps, LLCs, etc. However, for composite return filers, see the estimated tax payment penalty relief information for Individuals. 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. Interest and penalties will not accrue on the extension period through July 31, 2020. Underpayment penalties will not accrue on first or second quarter estimated tax payments originally due between April 30, 2020, and July 31, 2020, if payments are made on or before July 31, 2020, and the amounts paid for the first and second quarter estimated tax payments are at least, respectively, 25% and 50% (or 27.5% and 55% if the taxpayer's 2018 federal adjusted income as modified for Iowa purposes exceeds \$150,000, or \$75,000 for married filing separate) of the taxpayer's total tax due for the 2018 taxable year if the taxpayer filed a 2018 return that covered a period of 12 months. This relief also 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> <p>aboutbtax.com/P76</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. Interest and penalties will not apply if returns are filed and taxes paid on or before July 15, 2020. This relief does not apply to estimated tax payments originally due April 15, 2020. 	<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. Interest and penalties will not apply if returns are filed and taxes paid on or before July 15, 2020. This relief also applies to taxpayers filing fiduciary income tax returns originally due between April 15, 2020 and July 15, 2020. This relief does not apply to estimated tax payments originally due April 15, 2020. 	<p>ksrevenue.org/Notice20-01.pdf</p> <p>governor.kansas.gov/EO-20-13-Executed.pdf</p>

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Kentucky			
<ul style="list-style-type: none"> For corporations filing income tax returns originally due April 15, 2020, Kentucky has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated income tax payments due April 15, 2020, for a taxpayer's 2020 taxable year. Interest, penalties, 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, Kentucky has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated income tax payments (including payments of tax on self-employment income) due April 15, 2020, for a taxpayer's 2020 taxable year. Interest, penalties, 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, Kentucky has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated income tax payments (including payments of tax on self-employment income) due April 15, 2020, for a taxpayer's 2020 taxable year. Interest, penalties, and additions to tax will not accrue on the extension period through July 15, 2020. This relief also applies to trusts and estates filing income tax returns. 	<p>revenue.ky.gov/COVID-19 Kentucky Income Tax Relief - 2019 and 2020</p> <p>src.bna.com/ky2020-sb150</p> <p>www.irs.gov/pub/irs-drop/n-20-18.pdf</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 for corporations. No interest or penalties will accrue on the extension period through July 15, 2020. 	<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 for business entities. No interest or penalties will accrue on the extension period through July 15, 2020. 	<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 law purportedly prohibits the extension of estimated tax payments for individuals. Estimated tax payment penalties will be waived if taxpayers timely pay their April 15 and June 15, 2020, estimated tax and the amounts paid are at least 90% of the amounts paid for the corresponding estimated tax payments made in 2019 for the first and second quarter. No interest or penalties will accrue on the extension period through July 15, 2020. This guidance also 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>revenue.louisiana.gov/COVID-19 Louisiana State Tax Filing And Payment Extensions</p> <p>revenue.louisiana.gov/NewsAndPublications/COVID19</p> <p>revenue.louisiana.gov/RR 20-002 Income Tax Relief Provisions for COVID-19 Public Health Emergency.pdf</p> <p>Income and Franchise Tax Extensions.pdf</p>
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 originally due April 15, 2020. 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 originally due April 15, 2020. 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 originally due April 15, 2020. Any related failure-to-pay penalties and interest will not accrue on the extension period through July 15, 2020. This relief also 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> <p>maine.gov/Governor Mills Extends State Income Tax Payment Deadline - July 15 2020</p>
Maryland			
<ul style="list-style-type: none"> For corporations filing income tax returns originally due April 15, 2020, 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 originally due April 15, 2020, 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 originally due April 15, 2020, 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 applies to fiduciaries filing income tax returns. 	<p>marylandtaxes.gov/covid</p> <p>marylandtaxes.gov/forms/COVID_19_FAQ.pdf</p> <p>marylandtaxes.gov/schedule/covid</p>

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Massachusetts			
<ul style="list-style-type: none"> For corporation and business entities (all Chapter 63 taxpayers) filing corporate excise returns, the Massachusetts Commissioner purportedly does not have the authority to delay due dates for filings and payments. Penalties for late-file and late-pay for corporate excise (including financial institution and insurance premiums excise) returns and payments originally due April 15, 2020, will be waived if filed and paid by July 15, 2020. This includes all corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corps, banks, insurance companies and non-profits that file on a fiscal year basis. 	<ul style="list-style-type: none"> For corporation and business entities (all Chapter 63 taxpayers) filing corporate excise returns, the Massachusetts Commissioner purportedly does not have the authority to delay due dates for filings and payments. Penalties for late-file and late-pay for corporate excise (including financial institution and insurance premiums excise) returns and payments originally due April 15, 2020, will be waived if filed and paid by July 15, 2020. This includes all corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corps, banks, insurance companies and non-profits that file on a fiscal year basis. 	<ul style="list-style-type: none"> For individuals filing income tax returns originally due April 15, 2020, Massachusetts has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to first and second installments of estimated tax payments due April 15, 2020 and June 15, 2020, and to an April 2020 tax installment owed by an individual with respect to deemed repatriated income. This relief also applies to estates and trusts filing income tax returns originally due April 15, 2020. Massachusetts's guidance does not reference interest or penalties with respect to individuals. 	<p>mass.gov/Important COVID-19 Coronavirus Response Update From DOR#Tax or Debt Resolutions</p> <p>mass.gov/Important COVID-19 Coronavirus Response Update from DOR#Filing and Payment Extensions and Penalty Relief</p> <p>mass.gov/TIR-20-4 Tax Filing and Payment Relief</p> <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> <p>michigan.gov/2020.04.02 - State and City Income Tax Deadline Change 685810 7.pdf</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 and withholding tax payments. Interest and penalties will not accrue on the extension period through May 15, 2020. 	<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 filing 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. 	<p>dor.ms.gov/COVID-Extension.pdf</p>
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 income tax payments due April 15, 2020, for the 2020 tax year. 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 income tax payments due April 15, 2020, for the 2020 tax year. 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> <p>dor.mo.gov/business/</p> <p>governor.mo.gov/Governor Parson Protects Missouri's Most Vulnerable Citizens and Workers</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 reference penalties, interest or estimated tax payments. 	<p>mrevenue.gov/2020-tax-deadline-extended/</p> <p>Governor Bullock Extends Montana's Tax Filing Deadline</p>

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Nebraska			
<ul style="list-style-type: none"> For corporations filing income tax returns (1120N) originally due April 15, 2020, Nebraska has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated income tax payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. For taxpayers who remit income tax withholding, no due dates have been extended. 	<ul style="list-style-type: none"> For partnerships (1065N), S corps (1120SN) or financial institutions (1120NF) filing 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 income tax payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. For taxpayers who remit income tax withholding, no due dates have been extended. 	<ul style="list-style-type: none"> For individuals filing income tax returns (1040N) originally due April 15, 2020, Nebraska has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated income tax payments due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. For taxpayers who remit income tax withholding, no due dates have been extended. This relief also applies to fiduciaries filing income tax returns (1041N) originally due April 15, 2020. 	<p>Frequently Asked Questions About Income Tax Due Date Extension</p> <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"> For qualified taxpayers filing business profits tax (BPT) or business enterprise tax (BET) returns or interest & dividends tax (I&D tax) returns originally due April 15, 2020, New Hampshire has extended the tax payment deadlines to June 15, 2020. Taxpayers qualify for the tax payment relief as follows: <ul style="list-style-type: none"> BPT and BET taxpayers whose tax year 2018 total tax liability was \$50,000 or less. I&D tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less. This tax payment relief also extends to estimated tax payments due April 15, 2020. Interest and penalties will not accrue on the extension period through June 15, 2020. For all taxpayers filing BPT or BET returns or I&D tax returns originally due April 15, 2020, New Hampshire is allowing an automatic extension to file the returns by Nov. 15, 2020, if by April 15, 2020 the taxpayer has paid an amount equal to at least either their tax year 2018 or 2019 total tax liability. For all taxpayers subject to BPT, BET or I&D tax with estimated payments due in 2020, penalties will not accrue if each estimated payment equals at least 25% of the taxpayer's 2018 tax liability. 	<ul style="list-style-type: none"> For qualified taxpayers filing business profits tax (BPT) or business enterprise tax (BET) returns or interest & dividends tax (I&D tax) returns originally due April 15, 2020, New Hampshire has extended the tax payment deadlines to June 15, 2020. Taxpayers qualify for the tax payment relief as follows: <ul style="list-style-type: none"> BPT and BET taxpayers whose tax year 2018 total tax liability was \$50,000 or less. I&D tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less. This tax payment relief also extends to estimated tax payments due April 15, 2020. Interest and penalties will not accrue on the extension period through June 15, 2020. For all taxpayers filing BPT or BET returns or I&D tax returns originally due April 15, 2020, New Hampshire is allowing an automatic extension to file the returns by Nov. 15, 2020, if by April 15, 2020 the taxpayer has paid an amount equal to at least either their tax year 2018 or 2019 total tax liability. For all taxpayers subject to BPT, BET or I&D tax with estimated payments due in 2020, penalties will not accrue if each estimated payment equals at least 25% of the taxpayer's 2018 tax liability. 	<ul style="list-style-type: none"> For qualified taxpayers filing business profits tax (BPT) or business enterprise tax (BET) returns or interest & dividends tax (I&D tax) returns originally due April 15, 2020, New Hampshire has extended the tax payment deadlines to June 15, 2020. Taxpayers qualify for the tax payment relief as follows: <ul style="list-style-type: none"> BPT and BET taxpayers whose tax year 2018 total tax liability was \$50,000 or less. I&D tax taxpayers whose tax year 2018 total tax liability was \$10,000 or less. This tax payment relief also extends to estimated tax payments due April 15, 2020. Interest and penalties will not accrue on the extension period through June 15, 2020. For all taxpayers filing BPT or BET returns or I&D tax returns originally due April 15, 2020, New Hampshire is allowing an automatic extension to file the returns by Nov. 15, 2020, if by April 15, 2020 the taxpayer has paid an amount equal to at least either their tax year 2018 or 2019 total tax liability. For all taxpayers subject to BPT, BET or I&D tax with estimated payments due in 2020, penalties will not accrue if each estimated payment equals at least 25% of the taxpayer's 2018 tax liability. 	<p>governor.nh.gov/20200330-dra-covid19-tax-relief.pdf</p> <p>revenue.nh.gov/tirs/documents/2020-001.pdf</p>
New Jersey			
<ul style="list-style-type: none"> For corporations filing corporation business tax returns originally due April 15, 2020, New Jersey announced it will extend the filing deadline to July 15, 2020. This relief may also apply to the payment deadline, but nothing definitive has been set. To check for updates, see www.state.nj.us/treasury/taxation/. Also, New Jersey legislative bill A3841, which would extend both the filing and payment deadlines to June 30, 2020, has passed both houses and is awaiting the governor's signature as of April 13, 2020. 	<ul style="list-style-type: none"> For business entities filing income tax returns originally due April 15, 2020, New Jersey announced it will extend the filing deadline to July 15, 2020. This relief may also apply to the payment deadline, but nothing definitive has been set. To check for updates, see www.state.nj.us/treasury/taxation/. Also, New Jersey legislative bill A3841, which would extend both the filing and payment deadlines to June 30, 2020, has passed both houses and is awaiting the governor's signature as of April 13, 2020. 	<ul style="list-style-type: none"> For individuals filing gross income tax returns originally due April 15, 2020, New Jersey announced it will extend the filing deadline to July 15, 2020. This relief may also apply to the payment deadline, but nothing definitive has been set. To check for updates, see www.state.nj.us/treasury/taxation/. Also, New Jersey legislative bill A3841, which would extend both the filing and payment deadlines to June 30, 2020, has passed both houses and is awaiting the governor's signature as of April 13, 2020. 	<p>state.nj.us/treasury/taxation/njleg.state.nj.us/A4000/3841_11.PDF</p> <p>nj.gov/governor/news/news/20200401a.shtml</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 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 income tax payments due April 15, 2020, for the 2020 tax year. 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 income tax payments due April 15, 2020, for the 2020 tax year. 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> <p>tax.ny.gov/NY's Tax Response to COVID-19</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 and penalties regarding informational returns. 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 and penalties regarding informational returns. 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 and penalties regarding informational returns. 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 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> <p>2020-3-31 Important Notice COVID 4-1.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 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 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 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 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 originally due April 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also applies to fiduciaries filing income tax returns originally due April 15, 2020. 	<p>COVID-19 Tax Guidance</p> <p>nd.gov/tax/news/381</p> <p>nd.gov/tax/covid-19-tax-guidance/#extra_faqs</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 originally due between 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 originally due between 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 originally due between April 15, 2020, and June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also applies to trusts and estates. 	<p>tax.ohio.gov/coronavirus.aspx</p> <p>Income Tax Filing Extended.pdf</p> <p>tax.ohio.gov/incometaxextension.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 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 (OR-20, OR-20-INC, OR-20-INS) 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 the 2020 tax year. Interest and penalties will not accrue on the extension period through July 15, 2020. For corporations filing initial quarterly payments for the new corporate activity tax due April 30, 2020, the Department of Revenue has announced it will not assess underpayment penalties to taxpayers making a good faith effort to estimate their first quarter payments. 	<ul style="list-style-type: none"> For pass-through entities filing composite tax returns (OR-OC) originally due April 15, 2020, Oregon has extended both the filing and payment deadlines to July 15, 2020. This relief does not apply to partnerships filing partnership income tax returns (OR-65) due March 16, 2020, or S corps filing S corp tax returns (OR-20-S) due April 15, 2020. These filing and payment deadlines remain the same. This relief does not include estimated income tax payments for the 2020 tax year. 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 (OR-40, OR-40-N, OR-40-P, OR-STI, OR-LTD, OR-TM) 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 the 2020 tax year. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also applies to fiduciaries filing income tax returns (OR-41) due April 15, 2020, but this relief does not apply to fiduciaries filing federal Form 990-T, which is still due May 15, 2020. 	<p>Revenue Directors Order-20-01.pdf</p> <p>Director-Order-FAQ.pdf</p> <p>oregon.gov/newsroom/newsid=36265</p> <p>oregon.gov/Director Order FAQ.pdf</p>
Pennsylvania			
<ul style="list-style-type: none"> For corporations filing corporate tax returns (RCT-101) originally due May 15, 2020, Pennsylvania has extended both the filing and payment deadlines to August 14, 2020. This relief does not apply to estimated tax payments originally due June 15, 2020. Pennsylvania's guidance does not expressly reference interest or penalties. 	<ul style="list-style-type: none"> For S corps and partnerships filing income tax returns (PA-20S/PA-65) originally due April 15, 2020, Pennsylvania has extended the filing deadline to July 15, 2020. This relief also extends to non-resident withholding and partnership corporate net income tax withholding payments. Pennsylvania's guidance does not expressly reference interest or penalties. 	<ul style="list-style-type: none"> For individuals filing personal income tax returns (PA-40) originally due April 15, 2020, Pennsylvania has extended both the filing and payment deadlines to July 15, 2020. This relief also applies to estimated tax payments for the first and second quarters of 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 (PA-41) originally due April 15, 2020. 	<p>revenue.pa.gov/COVID19</p> <p>revenue-pa.custhelp.com/3736</p> <p>revenue-pa.custhelp.com/3737</p> <p>media.pa.gov/newsid=307</p> <p>media.pa.gov/newsid=309</p>
Rhode Island			
<ul style="list-style-type: none"> For corporations filing business corporation tax returns (RI-1120C) 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 (RI-1120ES, BUS-EST). 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 (RI-1065, RI-1096PT) 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 pass-through entity withholding estimated payments due April 15, 2020, and composite income tax estimated payments (RI-1040C-ES). 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 (RI-1040, RI-1040NR) 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 (RI-1040ES). Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also applies to trusts and estates returns and estimated payments (RI-1041, RI-1041ES). 	<p>ADV 2020 11.pdf</p> <p>tax.ri.gov/COVID</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>dor.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. For corporations filing business tax returns originally due April 15, 2020, Tennessee has extended both the filing and payment deadlines to June 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. For other business entities filing business tax returns originally due April 15, 2020, Tennessee has extended both the filing and payment deadlines to June 15, 2020; interest and penalties will not accrue on the extension period through June 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/revenue/covid-19-updates.html</p> <p>tn.gov/content/20-06income.pdf</p> <p>tn.gov/content/20-05fe.pdf</p> <p>tn.gov/content/bus20-07.pdf</p>

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Texas			
<ul style="list-style-type: none"> No income tax. For corporations filing franchise tax returns originally due May 15, 2020, Texas has extended both the filing and payment deadlines to July 15, 2020, and offered subsequent extension options (different variations between EFT and non-EFT taxpayers) with payment of 90 percent tax due for the current year or 100 percent of tax reported as due for the prior year. 	<ul style="list-style-type: none"> No income tax. For other business entities filing franchise tax returns originally due May 15, 2020, Texas has extended both the filing and payment deadlines to July 15, 2020, and offered subsequent extension options (different variations between EFT and non-EFT taxpayers) with payment of 90 percent tax due for the current year or 100 percent of tax reported as due for the prior year. 	<ul style="list-style-type: none"> No income tax. 	<p>comptroller.texas.gov/filing/extensions</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. 	<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. 	<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. 	<p>2020-03-26 Release.pdf tax.utah.gov/</p>
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 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 the first quarter estimated tax payment due April 15, 2020. Estimated tax for the second quarter remains due June 15, 2020. Interest and penalties will not accrue on the extension period through July 15, 2020. This relief also applies to fiduciaries filing income tax returns due April 15, 2020. 	<p>Upcoming Vermont Tax Due Date Guidance tax.vermont.gov/coronavirus</p>
Virginia			
<ul style="list-style-type: none"> For corporations filing income tax payments originally due between April 1, 2020, and June 1, 2020, Virginia has extended <i>only</i> 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. Late payment penalties will not accrue on the extension period provided at least 90% of the tax is paid 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 between April 1, 2020, and June 1, 2020, Virginia has extended <i>only</i> 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. Late payment penalties will not accrue on the extension period provided at least 90% of the tax is paid by June 1, 2020. All income tax filing deadlines, late filing penalties, and automatic extension periods remain the same. This relief also applies to fiduciaries with income tax payments due between April 1, 2020, and June 1, 2020. 	<p>COVID-19 Income Tax Bulletin Coronavirus Updates tax.virginia.gov/Virginia Tax Penalty Interest Updates.pdf</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 between April 15, 2020, and July 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 between April 15, 2020, and July 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 between April 15, 2020, and July 15, 2020. Interest and additions to tax will not accrue on the extension period through July 15, 2020. This relief also applies to fiduciaries filing income tax returns originally due April 15, 2020. 	<p>Administrative Notice 2020-16 Income Tax Filing And Payment Deadlines Q&A Executive Order COVID-19 Response</p>

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Wisconsin			
<ul style="list-style-type: none"> For corporations filing income or franchise tax returns due (whether originally or extended) between April 1, 2020 and July 15, 2020, Wisconsin has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments due between April 1, 2020 and July 15, 2020. Interest, penalties and additions to tax will not accrue on the extension period through July 15, 2020. This relief does not apply to deadlines prior to April 1, 2020. 	<ul style="list-style-type: none"> For partnerships, S corps, associations, companies or pass-through entities filing income, franchise or pass-through withholding tax returns due (whether originally or extended) between April 1, 2020 and July 15, 2020, Wisconsin has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments due between April 1, 2020 and July 15, 2020. Interest, penalties and additions to tax will not accrue on the extension period through July 15, 2020. This relief does not apply to deadlines prior to April 1, 2020. 	<ul style="list-style-type: none"> For individuals filing income tax returns due (whether originally or extended) between April 1, 2020 and July 15, 2020, Wisconsin has extended both the filing and payment deadlines to July 15, 2020. The extension also applies to estimated tax payments due between April 1, 2020 and July 15, 2020. Interest, penalties and additions to tax will not accrue on the extension period through July 15, 2020. This relief also applies to fiduciaries filing returns due between April 1, 2020 and July 15, 2020. This relief does not apply to deadlines prior to April 1, 2020. 	<p>revenue.wi.gov/WI COVID-19 Tax Deadlines Extended COVID</p> <p>Tax-Deadline-Extended</p> <p>DOR Moves Deadlines</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/newsroom/irs-extends-more-tax-deadlines-to-cover-individuals-trusts-estates-corporations-and-others>
<http://www.irs.gov/pub/irs-drop/n-20-23.pdf>
<http://www.irs.gov/pub/irs-drop/n-20-18.pdf>
<http://www.irs.gov/newsroom/filing-and-payment-deadlines-questions-and-answers>

Alabama:
<https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/#FIETBPT>
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

Alaska:
<http://tax.alaska.gov/programs/documentviewer/viewer.aspx?160n>

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

Arkansas:
<http://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension.pdf>
http://www.governor.arkansas.gov/images/uploads/executiveOrders/200325_EO_20-09.pdf
<http://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions>

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.colorado.gov/pacific/tax/COVID-19-Updates#Income%20Tax%20Extension>
<http://www.colorado.gov/pacific/tax/income-tax-deadlines>
<http://www.colorado.gov/pacific/tax/deadline-extension-faq>
https://www.colorado.gov/governor/sites/default/files/inline-files/D%202020%2010%20Extend%20the%20Income%20Tax%20Payment%20Deadlines_0.pdf
<http://www.colorado.gov/pacific/tax/2019-income-tax-deadline-extension>
<http://www.colorado.gov/pacific/tax/return-due-date-schedule>

Connecticut:
<http://www.portal.ct.gov/DRS/News---Press-Releases/2020/2020-Press-Releases/Effective-Immediately-DRS-Extends-Filing-Deadline-for-Certain-Annual-State-Business-Tax>Returns>
<http://www.portal.ct.gov/DRS/News---Press-Releases/2020/2020-Latest-News/DRS-extends-filing-and-payment-deadlines-for-personal-income-tax>
<http://www.portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ>

Delaware:
https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf
<http://www.revenue.delaware.gov/>

District of Columbia
<https://otr.cfo.dc.gov/page/coronavirus>
<https://otr.cfo.dc.gov/node/1469326>
<https://otr.cfo.dc.gov/release/otr-tax-notice-2020-05-covid-19-emergency-income-and-franchise-tax-nexus>
<http://www.mayor.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment>

Florida
<http://www.floridarevenue.com/pages/default.aspx>
<http://www.floridarevenue.com/taxes/Pages/taxpayerInfoCovid19.aspx>
<http://www.floridarevenue.com/taxes/Documents/flFaqCovid19.pdf>

Georgia:
<http://www.dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended>
<http://www.dor.georgia.gov/coronavirus-tax-relief-faqs>
<http://www.dor.georgia.gov/coronavirus-tax-relief-information>

Hawaii:
<http://www.tax.hawaii.gov/covid-19/>
<https://files.hawaii.gov/tax/news/announce/ann20-01.pdf>
<http://www.tax.hawaii.gov/wp-content/uploads/2020/03/2020.03.23-RELIEF-FOR-TAXPAYERS-AFFECTED-BY-THE-COVID-19-EMERGENCY.pdf>

Idaho:
<https://tax.idaho.gov/i-2075.cfm>
<https://tax.idaho.gov/n-feed.cfm?idd=4313>
https://coronavirus.idaho.gov/wp-content/uploads/sites/127/2020/03/proclamation_tax_deadline_032320.pdf

Illinois:
<https://www2.illinois.gov/rev/Pages/Taxpayer-Resources-during-COVID-19-%28Coronavirus%29-Outbreak.aspx>
<https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-26.pdf>
<http://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf>

Indiana:
<https://calendar.in.gov/site/dor/event/dor-announces-helping-hoosiers-covid-19-relief-services/>
<http://www.in.gov/dor/7078.htm>

Iowa:
<http://www.tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types>
http://www.tax.iowa.gov/sites/default/files/2020-03/DirectorExtensionOrderCOVID-19_2020-01.pdf
<https://aboutbtax.com/P76>

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Kansas:

<http://www.ksrevenue.org/taxnotices/notice20-01.pdf>
<https://governor.kansas.gov/wp-content/uploads/2020/03/EO-20-13-Executed.pdf>

Kentucky:

<https://revenue.ky.gov/News/Pages/COVID-19-Kentucky-Income-Tax-Relief---2019-and-2020.aspx>
<https://src.bna.com/std/ky2020-sb150>
<http://www.irs.gov/pub/irs-drop/n-20-18.pdf>

Louisiana:

<http://www.revenue.louisiana.gov/NewsAndPublications/COVID19LouisianaStateTaxFilingAndPaymentExtensions>
<https://revenue.louisiana.gov/NewsAndPublications/COVID19>
<http://revenue.louisiana.gov/LawsPolicies/RR%2020-002%20Income%20Tax%20Relief%20Provisions%20for%20COVID-19%20Public%20Health%20Emergency.pdf>
<http://www.revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf>

Maine:

http://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf
<http://www.maine.gov/governor/mills/news/governor-mills-extends-state-income-tax-payment-deadline-july-15-2020-03-26>

Maryland:

<https://www.marylandtaxes.gov/covid>
https://www.marylandtaxes.gov/forms/COVID_19_FAQ.pdf
<http://www.marylandtaxes.gov/schedule/covid.php>

Massachusetts:

<https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor#tax-or-debt-resolutions>
<http://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor#filing-and-payment-extensions-and-penalty-relief>
<https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and>
<http://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor#updates-from-rulings-and-regulations>

Michigan:

http://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-523380--,00.html
http://www.michigan.gov/documents/treasury/2020.04.02_-_State_and_City_Income_Tax_Deadline_Change_685810_7.pdf

Minnesota:

<http://www.revenue.state.mn.us/press-release/2020-03-23/additional-time-file-and-pay-minnesota-2019-individual-income-tax>
<http://www.revenue.state.mn.us/our-response-covid-19>

Mississippi:

<http://www.dor.ms.gov/Documents/COVID%20Extension.pdf>

Missouri:

<http://www.dor.mo.gov/news/newsitem/uuid/ad40f685-6b65-4df0-b376-c473bd50261e>
<http://www.dor.mo.gov/business/>
<http://governor.mo.gov/press-releases/archive/governor-parson-protects-missouris-most-vulnerable-citizens-and-workers>

Montana:

<https://mtrevenue.gov/2020/03/20/2020-tax-deadline-extended/>
<http://governor.mt.gov/Pressroom/governor-bullock-extends-montanas-tax-filing-deadline>

Nebraska:

<http://www.governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state%E2%80%99s-continuity-plans>
<http://www.irs.gov/pub/irs-drop/n-20-18.pdf>

New Hampshire:

<https://www.governor.nh.gov/news-media/press-2020/documents/20200330-dra-covid19-tax-relief.pdf>
<https://www.revenue.nh.gov/tirs/documents/2020-001.pdf>

New Jersey:

<http://www.state.nj.us/treasury/taxation/>
http://www.njleg.state.nj.us/2020/Bills/A4000/3841_11.PDF
<https://nj.gov/governor/news/news/562020/approved/20200401a.shtml>

New Mexico:

http://www.tax.newmexico.gov/uploads/PressRelease/e19f5d4c8b014c6d870f8073d673341b/Income_tax_extension_won_t_trigger_interest.pdf
[http://realfile.tax.newmexico.gov/B-100.35%20Tax%20Relief%20for%20COVID-19%20%20\(Extension\).pdf](http://realfile.tax.newmexico.gov/B-100.35%20Tax%20Relief%20for%20COVID-19%20%20(Extension).pdf)

New York:

<http://www.tax.ny.gov/pdf/notices/n20-2.pdf>
<http://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm>

North Carolina:

https://files.nc.gov/ncdor/documents/files/2020-3-23-Important-Notice-COVID-3_0.pdf
<https://files.nc.gov/ncdor/documents/files/2020-3-24-Frequently-Asked-Questions-COVID.pdf>
<https://files.nc.gov/ncdor/documents/files/Important-Notice-COVID-2-final.pdf>
https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4_1.pdf

North Dakota:

<http://www.nd.gov/tax/covid-19-tax-guidance/>
<http://www.nd.gov/tax/news/381/>
<http://www.nd.gov/tax/covid-19-tax-guidance/#extra%20faqs>

Ohio:

<http://tax.ohio.gov/coronavirus.aspx>
https://www.tax.ohio.gov/Portals/0/communications/news_releases/Incometaxfilingextended03272020.pdf
<https://www.tax.ohio.gov/Portals/0/Documents/incometaxextension.pdf>
<http://www.governor.ohio.gov/wps/portal/gov/governor/media/news-and-media/dewine-signs-house-bill-197>

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<http://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-197>

Oklahoma:

http://www.ok.gov/tax/COVID-19_Information_and_Updates.html

Oregon:

<http://www.oregon.gov/dor/Documents/Revenue-Directors-Order-20-01.pdf>

<http://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf>

<http://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=36265>

<https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf>

Pennsylvania:

<http://www.revenue.pa.gov/Pages/COVID19.aspx>

https://revenue-pa.custhelp.com/app/answers/detail/a_id/3736/session/L3RpbWUvMTU4NjI0MDg3My9zaWQvS3pocnVORm8%3D

https://revenue-pa.custhelp.com/app/answers/detail/a_id/3737/session/L3RpbWUvMTU4NjI0MDg3My9zaWQvS3pocnVORm8%3D

<http://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=307>

<http://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309>

Rhode Island:

http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf

<http://www.tax.ri.gov/COVID>

South Carolina:

<http://www.dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf>

<http://www.dor.sc.gov/emergencies>

Tennessee:

<https://www.tn.gov/revenue/news--events/hot-topics-main/hot-topics/covid-19-updates.html>

<http://www.tn.gov/content/dam/tn/revenue/documents/notices/income/20-06income.pdf>

<http://www.tn.gov/content/dam/tn/revenue/documents/notices/fae/20-05fe.pdf>

<http://www.tn.gov/content/dam/tn/revenue/documents/notices/business/bus20-07.pdf>

Texas:

<https://comptroller.texas.gov/taxes/franchise/filing-extensions.php>

Utah:

<http://www.tax.utah.gov/commission/releases/2020-03-26-release.pdf>

<https://tax.utah.gov/>

Vermont:

<http://www.tax.vermont.gov/press-release/upcoming-vermont-tax-due-date-guidance>

<http://www.tax.vermont.gov/coronavirus>

Virginia:

<http://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf>

<http://www.tax.virginia.gov/news/coronavirus-updates>

<https://www.tax.virginia.gov/sites/default/files/inline-files/virginia-tax-penalty-interest-updates.pdf>

West Virginia:

<https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf>

<https://tax.wv.gov/Individuals/FrequentlyAskedQuestions/Pages/WestVirginiaIncomeTaxFilingAndPaymentDeadlinesQuestionsAndAnswers.aspx>

<https://tax.wv.gov/Documents/Publications/Covid19Response/ExecutiveOrder.13-20.Covid19Response.pdf>

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<https://www.revenue.wi.gov/Pages/News/2020/wi-covid-19.aspx>

<https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf>

<https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf>

<https://www.revenue.wi.gov/Pages/News/2020/DOR-Moves-Deadlines.pdf>