

State Income Tax Filing/Payment Deadlines
COVID-19 Extensions - 2019 Returns
Calendar Year Taxpayers
Date: 6/4/2020



This document does not express Cherry Bekaert's opinion on the likelihood of whether late-filing or other penalties may be waived

Income Tax Filing Due Dates - 2019 Calendar Year

2020 Calendar Year

State	Reference	C Corps.	S Corps.	Partnership/LLCs	Individuals	Trust/Fiduciary	4/15 Estimates Individuals
Alabama	March 23, 2020 State Press Release; April 10 press release	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Alaska	Alaska confirmed follows federal extensions; confirmed with state	Original: May 15th COVID-19 extended: August 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	N/A, No personal income tax	N/A, No personal income tax	N/A
Arizona	Arizona Department of Revenue new dated 3/20/20	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	No Extension
Arkansas	Governor Proclamation issued March 23	Original: April 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	No Extension
California	California FTB site 3/18/20 News Release	Original: April 15th COVID-19 extended: July 15th	Original: March 15th COVID-19 extended: July 15th	Original: March 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Colorado	CO D 2020 010-Executive Order	Original: April 15th COVID-19 extended: July 15th for payments, 10/15 for filing	Original: April 15th COVID-19 extended: July 15th for payments, 10/15 for filing	Original: April 15th COVID-19 extended: July 15th for payments, 10/15 for filing	Original: April 15th COVID-19 extended: July 15th for payments, 10/15 for filing	Original: April 15th COVID-19 extended: July 15th for payments, 10/15 for filing	Extended to 7/15; both 4/15 and 6/15 estimates
Connecticut	CT Department of Revenue Press Release 3/16/20; CT FAQ 3/25	Original: May 15th COVID-19 extended: June 15th	Original: March 15th COVID-19 extended: Filing - April 15 payment - June 15	Original: March 15th COVID-19 extended: Filing - April 15 payment - June 15	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Delaware	DE DOR-Technical Memorandum 2020-1	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 30th COVID-19 extended: July 15th	Original: April 30th COVID-19 extended: July 15th	Extended to 7/15

State	Reference	C Corps.	S Corps.	Partnership/LLCs	Individuals	Trust/Fiduciary	4/15 Estimates Individuals
District of Columbia	Press Release dated March 23	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	No Extension
Florida	FL Department of Revenue: OR#20-52-DOR-003	Original: May 1st; COVID-19 extended: August 3rd - filing; June 1 - payment due with extension	N/A	Original: April 1st	N/A, No personal income tax	N/A, No personal income tax	N/A
Georgia	Georgia news - 03/23/20; Press Release 4/16	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Hawaii	Dept of Taxation Announcement No. 2020-01	Original: April 20th COVID-19 extended: July 20th	Original: April 20th COVID-19 extended: July 20th	Original: April 20th COVID-19 extended: July 20th	Original: April 20th COVID-19 extended: July 20th	Original: April 20th COVID-19 extended: July 20th	No Extension
Idaho	Governor Proclamation issued March 13	Original: April 15th COVID-19 extended: June 15th	Original: April 15th COVID-19 extended: June 15th	Original: April 15th COVID-19 extended: June 15th	Original: April 15th COVID-19 extended: June 15th	Original: April 15th COVID-19 extended: June 15th	Extended to 6/15
Illinois	IL Information Bulletin FY 2020-24	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: April 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	No Extension
Indiana	IN Department of Revenue March 19 Announcement, May 11 Release	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Iowa	Press Release dated March 19	Original: April 30th COVID-19 extended: July 31st	Original: April 30th COVID-19 extended: July 31st	Original: April 30th COVID-19 extended: July 31st	Original: April 30th COVID-19 extended: July 31st	Original: April 30th COVID-19 extended: July 31st	Conditional penalty relief for 1st and 2nd quarter for certain. See Order 2020-03
Kansas	Governor Executive Order No 20-13; Notice 20-02	Original: April 15th COVID-19 extended: July 15th	Original: April 15th	Original: April 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15
Kentucky	Kentucky Dept. of Revenue News dated March 22, April 17	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates

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Louisiana	LA Revenue Information Bulletin No 20-009	Original: May 15 COVID-19 extended: July 15th	Original: May 15 COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: May 15 COVID-19 extended: July 15th	Original: May 15 COVID-19 extended: July 15th	No Extension
Maine	Governor Announcement March 26, ME Tax Alert April 2020-#5	Original: April 15th COVID-19 extended: July 15th	N/A	N/A	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Maryland	Maryland Tax Alert 03-20, 04-14-20A, Covid-19 FAQ	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Massachusetts	Governor Release dated 3/27/20; MA Dept of Revenue	Original: April 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Michigan	Executive Order 2020-26; MI Notice issued April 17, 2020	Original: April 30th COVID-19 extended: July 31st	Original: April 30th COVID-19 extended: July 31st	Original: April 30th COVID-19 extended: July 31st	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Minnesota	MN Department of Revenue Response	Original: April 15th Extension of filing later of 7 months after due date or the date of any Federal Extension date.	Original: March 15th Extension of filing to the date of any Federal Extension date.	Original: April 15th Extension of filing to the date of any Federal Extension date.	Original: April 15th COVID-19 extended: July 15th	Original: March 15th Extension of filing to the date of any Federal Extension date.	No Extension
Mississippi	Mississippi Notice 2020-01, Notice 80-20-002	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Missouri	MO Department of Revenue News Release March 21, FAQs COVID-19	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Montana	MT Department of Revenue Covid-19 Updates	Original: May 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15
Nebraska	Governer Media Release	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15

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Nevada	N/A	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A
New Hampshire	NH Press release March 30	Original: April 15th COVID-19 payment and filing extended for certain taxpayers; please see Press Release	Original: April 15th COVID-19 payment and filing extended for certain taxpayers; see Press Release	Original: March 15th COVID-19 payment and filing extended for certain taxpayers; see Press Release	Original: April 15th COVID-19 payment and filing extended for certain taxpayers; see Press Release	Original: April 15th COVID-19 payment and filing extended for certain taxpayers; see Press Release	4/15 payment extended for certain taxpayers; see Press Release
New Jersey	NJ Bill S-2338; NJ Department of Revenue Covid-19 Related Tax Information	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15
New Mexico	NM Department of Revenue Bulletin Tax Relief	Original: April 15th COVID-19 extended: July 15th	Original: March 31th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
New York	NY Notice N-20-2	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15
North Carolina	NC Department of Revenue Press Release March 21 and March 31, May 4	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
North Dakota	ND Tax Covid-19 Tax Guidance March 20, ND COVID-19 Tax Guidance	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Ohio	Ohio News Release dated March 27	N/A, C Corps. not subject to income tax	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Oklahoma	Oklahoma Tax Commission Update	Original: May 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15
Oregon	OR Department of Revenue News Release March 25; OR Revenue Director Order 2020-02	Original: May 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th unless filing Federal Form 990-T	No Extension

State	Reference	C Corps.	S Corps.	Partnership/LLCs	Individuals	Trust/Fiduciary	4/15 Estimates Individuals
Pennsylvania	PA Department of Revenu Covid-19 Information	Original: May 15th COVID-19 Extended: August 14th	Original: April 15th COVID-19 Extended: July 15th	Original: April 15th COVID-19 Extended: July 15th	Original: April 15th COVID-19 Extended: July 15th	Original: April 15th COVID-19 Extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Rhode Island	RI Department of Rev ADV 2020-11, ADV 2020-21	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
South Carolina	SC Department of Revenue COVID-19 info	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
South Dakota	N/A	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A
Tennessee	TN Notice 2020-18	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Hall Income Tax due April 15th; COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15 (excise tax)
Texas	TX Comptroller website	Original: May 15th COVID-19 extended: July 15th	Original: May 15th COVID-19 extended: July 15th	Original: May 15th COVID-19 extended: July 15th	N/A, No personal income tax	N/A, No personal income tax	N/A
Utah	Utah State Tax Commission News Release March 19	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	N/A
Vermont	VT Department of Taxes Release Guidance, Press Release 5-19	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Virginia	Virginia Tax Bulletin 20-4, Tax Bulletin 20-5	Original: April 15th COVID-19 extended: Payment only June 1st	Original: April 15th COVID-19 extended: Payment only June 1st - composite only	Original: April 15th COVID-19 extended: Payment only June 1st - composite only	Original: May 1st COVID-19 extended: Payment only June 1st	Original: May 1st COVID-19 extended: Payment only June 1st	Extended to 6/1
Washington	N/A	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A

State	Reference	C Corps.	S Corps.	Partnership/LLCs	Individuals	Trust/Fiduciary	4/15 Estimates Individuals
West Virginia	WV Administrative Notice 2020-16	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Wisconsin	WI Department of Revenue Release March 21, April 19	Original: April 15th COVID-19 extended: July 15th	Original: March 15th	Original: March 15th	Original: April 15th COVID-19 extended: July 15th	Original: April 15th COVID-19 extended: July 15th	Extended to 7/15; both 4/15 and 6/15 estimates
Wyoming	N/A	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A, No income tax	N/A