

State by State Guide to Income / Franchise Tax Extensions

Several states are providing filing or payment extensions due to the Covid-19 pandemic. Information on income / franchise tax extensions for all states are summarized below. As these are frequently updated, we recommend that users check the links for each jurisdiction for specific details and requirements.

| ST | CURRENT GUIDANCE FOR STATE INCOME/FRANCHISE TAX | ADDITIONAL RESOURCES |
|----|---|---|
| AK | Deadlines for most business taxes extended to 7/15/20. | http://www.tax.alaska.gov/ |
| AL | Individual and corporate filing and payment dates are automatically extended to 7/15/20. | https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/ |
| AR | Individual income tax returns filing and payment extended to 7/15/20. | https://www.dfa.arkansas.gov/news/details/covid-19-dfa-frequently-asked-questions |
| AZ | The 4/15 deadline for filing and paying income tax returns have been extended to 7/15/20. | https://azdor.gov/news-events-notice/news/ador-extends-income-tax-deadline-july-15-2020 |
| CA | Taxpayers allowed a filing and payment extension to 7/15/20 which includes individuals, corporations and partnerships. | https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/index.html |
| CO | The 4/15 income tax deadline is extended for payments until 7/15/20. These returns have granted a 6 month filing extension to 10/15/20. | https://www.colorado.gov/pacific/revenue/colorado-department-revenue-goes-online-serve-customers-and-protect-public-safety |
| CT | Personal income tax returns filing and payment are extended to 7/15/20. | Returns">https://portal.ct.gov/DRS/Press-Room/Press-Releases/2020/Filing-and-Payment-Deadline-Extended-for-Connecticut-Income-Tax>Returns |
| DC | Individual, partnership, and franchise tax returns are extended to 7/15/20 for filing and payment. | https://otr.cfo.dc.gov/page/coronavirus |
| DE | Corporate and personal income tax returns extended to 7/15/20. | https://revenue.delaware.gov/tax-season-and-covid-19/ |
| FL | No changes | https://floridarevenue.com/Pages/media.aspx |
| GA | Returns originally due 4/15 are extended for filing and payment to 7/15/20. | https://dor.georgia.gov/coronavirus-tax-relief-information |
| HI | Income tax returns normally due after 4/20/20 are automatically extended to 7/20/20 for both filing and payments. | https://files.hawaii.gov/tax/news/announce/ann20-01.pdf |
| IA | Personal, partnership and corporate returns and payments extended to 7/31/20. | https://tax.iowa.gov/iowa-extend-filing-and-payment-deadline-income-tax-and-other-tax-types |

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| ID | Returns due 4/15 have been extended to 6/15/20 for filing and payment. | https://gov.idaho.gov/pressrelease/governor-little-rolls-out-latest-actions-to-further-prepare-idaho-for-coronavirus-ease-burdens-on-citizens/ |
| IL | Returns due 4/15 have been extended for filing and payment to 7/15/20. | https://www2.illinois.gov/rev/Pages/Taxpayer-Resources-during-COVID-19-(Coronavirus)-Outbreak.aspx |
| IN | Personal and corporate returns and payments extended to 7/15/20. | https://www.in.gov/dor/7078.htm |
| KS | Personal and corporate income tax returns extended to 7/15/20 for filing and payment. | https://governor.kansas.gov/governor-kelly-announces-four-executive-orders-to-aid-kansans-during-covid-19-pandemic/ |
| KY | Personal income tax filing and payment dates are extended to 7/15/20. | https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx |
| LA | Income/franchise returns and payments due 4/15 and 5/15 have been automatically extended to 7/15/20 for filing and payment. | http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf |
| MA | Personal income tax returns extended for filing/payment to 7/15/20. | https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor |
| MD | 2019 income tax return filing and payment deadlines are automatically extended to 7/15/20. | https://www.marylandtaxes.gov/schedule/covid.php |
| ME | Personal and corporate returns filing and payment extended to 7/15/20. | https://www.maine.gov/revenue/ |
| MI | Individual returns extended to 7/15/20, corporate returns filing extended to 7/31/20. | https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-523380--,00.html |
| MN | Individual income tax return filing and payment extended to 7/15/20. | https://www.revenue.state.mn.us/our-response-covid-19 |
| MO | Personal and corporate income tax return filing and payment dates are automatically extended to 7/15/20. | https://dor.mo.gov/news/newsitem/uuid/ad40f685-6b65-4df0-b376-c473bd50261e |
| MS | Corporate and individual income tax returns extended to 5/15/20 for filing and payment. | https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-%E2%80%93-19-Pandemic.aspx |
| MT | Individual income tax filing and payment deadlines extended to 7/15/20. | https://mtrevenue.gov/ |
| NC | Filing deadline extended for returns due 4/15/20 to 7/15/20. No penalties apply if paid by 7/15 but interest will still apply. | https://www.ncdor.gov/home/ncdor-actions-covid-19 |
| ND | Individuals and businesses who cannot file by 4/15 will not be assessed interest/penalties if returns are filed/paid by 7/15/20. | https://www.nd.gov/tax/covid-19-tax-guidance/ |
| NE | Filing and payment deadlines for income tax returns extended to 7/15/20. | https://governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state%E2%80%99s-continuity-plans |

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| NH | Guidance issued on business and interest & dividends tax extensions. | https://www.revenue.nh.gov/tirs/documents/2020-001.pdf |
| NJ | New Jersey will match federal extension of 7/15/20. | https://www.state.nj.us/treasury/taxation/ |
| NM | Personal and corporate income tax filing and payments extended to 7/15/20. | http://realfile.tax.newmexico.gov/B-100.35%20-Tax%20Relief%20for%20COVID-19%20%20(Extension).pdf |
| NV | No changes | https://tax.nv.gov/ |
| NY | Personal and corporate filing and payment due dates extended to 7/15/20. | https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm |
| OH | Personal income tax filing and payment dates are extended to 7/15/20. Commercial Activity Tax extended to 5/11/20. | https://www.tax.ohio.gov/ |
| OK | Returns due 4/15/20 have extended filing and payment due date of 7/15/20. | https://www.ok.gov/tax/COVID-19_Information_and_Updates.html |
| OR | Personal and corporate filing and payment due dates extended to 7/15/20. | https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=36265 |
| PA | Personal income tax return filing and payment date extended to 7/15/20. | https://www.revenue.pa.gov/Pages/COVID19.aspx#PITDeadline |
| RI | 4/15 deadlines extended consistent with federal to 7/15/20. | http://www.tax.ri.gov/COVID/ |
| SC | Returns due 4/15/20 or later have an extended filing and payment date of 7/15/20. | https://dor.sc.gov/emergencies |
| SD | No changes | https://dor.sd.gov/ |
| TN | 4/15 deadline has been extended for filing and payment to 7/15/20. | https://www.tn.gov/revenue/news---events/hot-topics-main/hot-topics/departement-of-revenue-covid-19-updates-.html |
| TX | Franchise tax filing and payment extended to 7/15/20. | https://comptroller.texas.gov/taxes/franchise/filing-extensions.php |
| UT | Personal and corporate returns filing and payment extended to 7/15/20. | https://tax.utah.gov/ |
| VA | Income tax payments due in April and May are now due 6/1/20. Penalties waived if paid by this date but interest still applies. Filing due dates remain the same. | https://www.tax.virginia.gov/news/coronavirus-updates |
| VT | 4/15 corporate and personal income taxes extended to 7/15/20 for filing and payment. | https://tax.vermont.gov/coronavirus |
| WA | See Berntson Porter summary | https://www.bpcpa.com/wp-content/uploads/2020/04/Washington-state-and-local-covid-040120v2.pdf |

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| WI | Corporate and personal income tax returns extended for filing and payment to 7/15/20. | https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf |
| WV | Personal and corporate income tax returns filing and payment extended to 7/15/20. | https://tax.wv.gov/Individuals/Pages/Covid19Response.aspx |
| WY | No changes | http://revenue.wyo.gov/ |