

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

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ID	Returns due 4/15 have been extended to 6/15/20 for filing and payment.	<a href="https://gov.idaho.gov/pressrelease/governor-little-rolls-out-latest-actions-to-further-prepare-idaho-for-coronavirus-ease-burdens-on-citizens/">https://gov.idaho.gov/pressrelease/governor-little-rolls-out-latest-actions-to-further-prepare-idaho-for-coronavirus-ease-burdens-on-citizens/</a>
IL	Returns due 4/15 have been extended for filing and payment to 7/15/20.	<a href="https://www2.illinois.gov/rev/Pages/Taxpayer-Resources-during-COVID-19-(Coronavirus)-Outbreak.aspx">https://www2.illinois.gov/rev/Pages/Taxpayer-Resources-during-COVID-19-(Coronavirus)-Outbreak.aspx</a>
IN	Personal and corporate returns and payments extended to 7/15/20.	<a href="https://www.in.gov/dor/7078.htm">https://www.in.gov/dor/7078.htm</a>
KS	Personal and corporate income tax returns extended to 7/15/20 for filing and payment.	<a href="https://governor.kansas.gov/governor-kelly-announces-four-executive-orders-to-aid-kansans-during-covid-19-pandemic/">https://governor.kansas.gov/governor-kelly-announces-four-executive-orders-to-aid-kansans-during-covid-19-pandemic/</a>
KY	Personal income tax filing and payment dates are extended to 7/15/20.	<a href="https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx">https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx</a>
LA	Income/franchise returns and payments due 4/15 and 5/15 have been automatically extended to 7/15/20 for filing and payment.	<a href="http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf">http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf</a>
MA	Personal income tax returns extended for filing/payment to 7/15/20.	<a href="https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor">https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor</a>
MD	2019 income tax return filing and payment deadlines are automatically extended to 7/15/20.	<a href="https://www.marylandtaxes.gov/schedule/covid.php">https://www.marylandtaxes.gov/schedule/covid.php</a>
ME	Personal and corporate returns filing and payment extended to 7/15/20.	<a href="https://www.maine.gov/revenue/">https://www.maine.gov/revenue/</a>
MI	Individual returns extended to 7/15/20, corporate returns filing extended to 7/31/20.	<a href="https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-523380--,00.html">https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705-523380--,00.html</a>
MN	Individual income tax return filing and payment extended to 7/15/20.	<a href="https://www.revenue.state.mn.us/our-response-covid-19">https://www.revenue.state.mn.us/our-response-covid-19</a>
MO	Personal and corporate income tax return filing and payment dates are automatically extended to 7/15/20.	<a href="https://dor.mo.gov/news/newsitem/uuid/ad40f685-6b65-4df0-b376-c473bd50261e">https://dor.mo.gov/news/newsitem/uuid/ad40f685-6b65-4df0-b376-c473bd50261e</a>
MS	Corporate and individual income tax returns extended to 5/15/20 for filing and payment.	<a href="https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-%E2%80%93-19-Pandemic.aspx">https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-%E2%80%93-19-Pandemic.aspx</a>
MT	Individual income tax filing and payment deadlines extended to 7/15/20.	<a href="https://mtrevenue.gov/">https://mtrevenue.gov/</a>
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.	<a href="https://www.ncdor.gov/home/ncdor-actions-covid-19">https://www.ncdor.gov/home/ncdor-actions-covid-19</a>
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.	<a href="https://www.nd.gov/tax/covid-19-tax-guidance/">https://www.nd.gov/tax/covid-19-tax-guidance/</a>
NE	Filing and payment deadlines for income tax returns extended to 7/15/20.	<a href="https://governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state%E2%80%99s-continuity-plans">https://governor.nebraska.gov/press/gov-ricketts-announces-extended-tax-deadline-overviews-state%E2%80%99s-continuity-plans</a>



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

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