

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	No changes	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, interest still applies.	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	MA is working on a plan for deadlines and will issue guidance soon.	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. No extension for Commercial Activity Tax.	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	No changes	https://comptroller.texas.gov/taxes/
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/