

State Income Tax Relief

2019 Income Tax Return Filing Relief	
Delayed Filing Due Date	Applicable Returns
ALABAMA	July 15th
ALASKA	August 14th
ARIZONA	July 15th
ARKANSAS	July 15th
CALIFORNIA	July 15th
COLORADO	October 15th
CONNECTICUT	June 15th or July 15th
DELAWARE	July 15th
DISTRICT OF COLUMBIA	July 15th
FLORIDA	No change
GEORGIA	July 15th
HAWAII	No change
IDAHO	June 15th
ILLINOIS	July 15th
INDIANA	July 15th or August 17th
IOWA	July 31st
KANSAS	July 15th
KENTUCKY	July 15th
LOUISIANA	July 15th
MAINE	July 15th
MARYLAND	July 15th
MASSACHUSETTS	July 15th
MICHIGAN	July 15th or July 30
MINNESOTA	July 15th
MISSISSIPPI	May 15th
MISSOURI	July 15th
MONTANA	July 15th
NEBRASKA	July 15th
NEVADA	No change
NEW HAMPSHIRE	No change
NEW JERSEY	No change

Tax Payment Relief	
Deferral of Taxes Due	Deferral of 2020 Estimated Taxes
Yes, any payments due March 15th or April 15th are now due July 15th	Yes, until July 15th
Yes, but only until July 15th	No change
Yes, until July 15th for income taxes	No change
Yes, until July 15th	No change
Yes, for any applicable return, until July 15th	Yes, 1st and 2nd quarter payments are now due July 15th
Yes, until July 15th	Yes, until July 15th
Yes, until June 15th for businesses or July 15th for individuals	Yes, 1st and 2nd quarter payments are now due July 15th
Yes, until July 15th	Individuals may defer 1st quarter estimated payment until July 15th
Yes, until July 15th	No change
No change	No change
Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
No change	No change
Yes, until June 15th for businesses and July 15th for individuals	No change
Yes, until July 15th	Base 2020 estimates on either: 1. 100% of estimated 2020 liability; 2. 100% of actual 2019 liability; or 3. 100% of estimated 2018 liability.
Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
Yes, until July 31st	No change
Yes, until July 15th	No change
Yes, until July 15th; but no waiver of interest	No change
Yes, until July 15th	No change
Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
Yes, until July 15th	Yes, 1st and 2nd quarter payments are now due July 15th
Yes, until new due date	Yes, 1st quarter payments are now due July 15th
Yes, until July 15th	No change
Yes, until May 15th	Yes, until May 15th
Yes, until July 15th	Yes, 1st quarter payments are now due July 15th
Yes, until July 15th	Yes, 1st quarter payments are now due July 15th
Yes, until July 15th, but interest and penalty waivers are not automatic	No change
No change	No change
No change	No change
No change	No change

**State Income Tax Relief**

**2019 Income Tax Return Filing Relief**

**Tax Payment Relief**

State
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Delayed Filing Due Date	Applicable Returns
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Deferral of Taxes Due	Deferral of 2020 Estimated Taxes
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<b>NEW MEXICO</b>
<b>NEW YORK</b>
<b>NORTH CAROLINA</b>
<b>NORTH DAKOTA</b>
<b>OHIO</b>
<b>OKLAHOMA</b>
<b>OREGON</b>
<b>PENNSYLVANIA</b>
<b>RHODE ISLAND</b>
<b>SOUTH CAROLINA</b>
<b>SOUTH DAKOTA</b>
<b>TENNESSEE</b>
<b>TEXAS</b>
<b>UTAH</b>
<b>VERMONT</b>
<b>VIRGINIA</b>
<b>WASHINGTON</b>
<b>WEST VIRGINIA</b>
<b>WISCONSIN</b>
<b>WYOMING</b>

July 15th	Individuals, fiduciary, and corporate income tax returns
July 15th	Individual, fiduciary, and corporate income tax returns normally due April 15th
July 15th	Individual, fiduciary, partnership, and corporate tax returns
July 15th	Individual and business income tax returns
July 15th	Individual, fiduciary, and pass-through entity returns
July 15th	Any income tax return normally due April 15th
July 15th	Individual and corporate income tax returns. 1st quarter CAT payments continue to be due April 30th.
July 15th	Individual income tax returns
No change	No change
July 15th	Individuals, fiduciary, and corporate income tax returns normally due April 15th
No change	No change
July 15th	Franchise and excise tax return
No change	No change
July 15th	Individual, corporate, and pass-through entity returns
No change	No change
No change	Individual, corporate and fiduciary income tax returns
June 15th or June 30th	2019 annual returns now due June 15th, 1st quarter 2020 returns due June 30th
July 15th	Any income tax return due April 15th
July 15th	Any income tax return due April 15th
No change	No change

Yes, penalties and interest waived if paid by July 15th	Yes, any estimated payment due April 15th is now due July 15th, but interest accrues as of April 15th
Yes, penalties and interest waived if paid by July 15th	Yes, all related estimates deferred until July 15th
Yes, but no waiver of interest	Yes, but no waiver of interest
Yes, until July 15th	No change
Yes, until July 15th	Yes, 1st and 2nd quarter payments are now due July 15th
Yes, until July 15th	Yes, 1st quarter payments are due July 15th
Yes, until July 15th	No change
Yes, until July 15th	Yes, 1st and 2nd quarter payments are now due July 15th
No change	No change
Yes, until July 15th	Yes, 1st quarter payments are now due July 15th
No change	No change
Yes, until July 15th	Yes, all related estimates deferred until July 15th
No change	No change
Yes, until July 15th	No change
No change	No change
Penalties waived if payments made by June 1st, but interest is not waived	No change
Penalties and interest accrued prior to February 29th will not be waived	Penalties waived if paid by June 30th, interest only waived between 2/29/20 and 4/17/20
Yes, until July 15th	No change
Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
No change	No change