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2019 Income Tax Return Filing Relief

Tax Payment Relief

State	Delayed Filing Due Date	Applicable Returns	Deferral of Taxes Due	Deferral of 2020 Estimated Taxes
ALABAMA	July 15th	Applies to any income tax return, or BPT return, normally due April 15th.	Yes, any payments due March 15th or April 15th are now due July 15th	Yes, until July 15th
ALASKA	August 14th	Corporate income tax returns	Yes, but only until July 15th	No change
ARIZONA	July 15th	Includes individual, corporate, and fiduciary tax returns	Yes, until July 15th for income taxes	No change
ARKANSAS	July 15th	Individual, fiduciary, partnership, and S-corp returns	Yes, until July 15th	No change
CALIFORNIA	July 15th	Includes individual, corporate, and fiduciary tax returns. Also includes 2020 LLC Fees, as well as 2020 estimated payments and non-wage withholdings.	Yes, for any applicable return, until July 15th	Yes, 1st and 2nd quarter payments are now due July 15th
COLORADO	October 15th	Automatic 6 month extension granted to all taxpayers	Yes, until July 15th	Yes, until July 15th
CONNECTICUT	June 15th or July 15th	Business income tax returns extended until June 15th; personal income tax returns are now due July 15th	Yes, until June 15th for businesses or July 15th for individuals	Yes, 1st and 2nd quarter payments are now due July 15th
DELAWARE	July 15th	Corporate and individual tax returns	Yes, until July 15th	Individuals may defer 1st quarter estimated payment until July 15th
DISTRICT OF COLUMBIA	July 15th	Individual, fiduciary, partnership, and franchise tax returns	Yes, until July 15th	No change
FLORIDA	No change	No change to corporate return due date	No change	No change
GEORGIA	July 15th	Any income tax return due April 15th	Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
HAWAII	No change	N/A	No change	No change
IDAHO	June 15th	All income tax returns	Yes, until June 15th for businesses and July 15th for individuals	No change
ILLINOIS	July 15th	Any income tax return normally due April 15th, not including partnership returns	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.
INDIANA	July 15th or August 17th	Individual and corporate returns; any return due May 15th is now due August 17th	Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
IOWA	July 31st	Individual, composite, fiduciary, corporation, franchise tax, partnership and S-corp returns	Yes, until July 31st	No change
KANSAS	July 15th	Any return normally due between April 15th and July 15th	Yes, until July 15th	No change
KENTUCKY	July 15th	Any income tax return normally due April 15th	Yes, until July 15th; but no waiver of interest	No change
LOUISIANA	July 15th	Income and franchise tax returns	Yes, until July 15th	No change
MAINE	July 15th	Any income tax return normally due April 15th	Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
MARYLAND	July 15th	Individual, corporate, pass-through, and fiduciary tax returns	Yes, until July 15th	Yes, any estimated payment due April 15th is now due July 15th
MASSACHUSETTS	July 15th	Individual income tax returns	Yes, until July 15th	Yes, 1st and 2nd quarter payments are now due July 15th
MICHIGAN	July 15th or July 30	Individual income tax returns will be due July 15th; corporate income tax returns will be due July 30th	Yes, until new due date	Yes, 1st quarter payments are now due July 15th
MINNESOTA	July 15th	Individual income tax returns	Yes, until July 15th	No change
MISSISSIPPI	May 15th	Individual and corporate income tax returns	Yes, until May 15th	Yes, until May 15th
MISSOURI	July 15th	Individuals, fiduciary, and corporate income tax returns	Yes, until July 15th	Yes, 1st quarter payments are now due July 15th
MONTANA	July 15th	Individual income tax returns	Yes, until July 15th	Yes, 1st quarter payments are now due July 15th
NEBRASKA	July 15th	Any income tax return normally due April 15th	Yes, until July 15th, but interest and penalty waivers are not automatic	No change
NEVADA	No change	No change	No change	No change
NEW HAMPSHIRE	No change	No change	No change	No change
NEW JERSEY	No change	No relief provided yet - legislation has been proposed	No change	No change

State Income Tax Relief	20	19 Income Tax Return Filing Relief	Tax Payment Relief		
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State	Delayed Filing Due Date	Applicable Returns	Deferral of Taxes Due	Deferral of 2020 Estimated Taxes	
NEW MEXICO	Lister 4 Edb		V	V	
NEW MEXICO	July 15th	Individuals, fiduciary, and corporate income tax returns	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	
NEW YORK	July 15th	Individual, fiduciary, and corporate income tax returns normally due April 15th	Yes, penalties and interest waived if paid by July 15th	Yes, all related estimates deferred until July 15th	
NORTH CAROLINA	July 15th	Individual, fiduciary, partnership, and corporate tax returns	Yes, but no waiver of interest	Yes, but no waiver of interest	
NORTH DAKOTA	July 15th	Individual and business income tax returns	Yes, until July 15th	No change	
OHIO	July 15th	Individual, fiduciary, and pass-through entity returns	Yes, until July 15th	Yes, 1st and 2nd quarter payments are now due July 15th	
OKLAHOMA	July 15th	Any income tax return normally due April 15th	Yes, until July 15th	Yes, 1st quarter payments are due July 15th	
OREGON	July 15th	Individual and corporate income tax returns. 1st quarter CAT payments continue to be due April 30th.	Yes, until July 15th	No change	
PENNSYLVANIA	July 15th	Individual income tax returns	Yes, until July 15th	Yes, 1st and 2nd quarter payments are now due July 15th	
RHODE ISLAND	No change	No change	No change	No change	
SOUTH CAROLINA	July 15th	Individuals, fiduciary, and corporate income tax returns normally due April 15th	Yes, until July 15th	Yes, 1st quarter payments are now due July 15th	
SOUTH DAKOTA	No change	No change	No change	No change	
TENNESSEE	July 15th	Franchise and excise tax return	Yes, until July 15th	Yes, all related estimates deferred until July 15th	
TEXAS	No change	No change	No change	No change	
UTAH	July 15th	Individual, corporate, and pass-through entity returns	Yes, until July 15th	No change	
VERMONT	No change	No change	No change	No change	
VIRGINIA	No change	Individual, corporate and fiduciary income tax returns	Penalties waived if payments made by June 1st, but interest is not waived	No change	
WASHINGTON	June 15th or June 30th	2019 annual returns now due June 15th, 1st quarter 2020	Penalties and interest accrued prior to	Penalties waived if paid by June 30th,	

returns due June 30th

No change

Any income tax return due April 15th Any income tax return due April 15th

WEST VIRGINIA

WISCONSIN

WYOMING

July 15th

July 15th

No change

interest only waived between 2/29/20 and 4/17/20

No change
Yes, any estimated payment due April
15th is now due July 15th

No change

February 29th will not be waived

Yes, until July 15th

Yes, until July 15th

No change