

## State Tax Chart Results

**Tax Type:** Corporate Income

**Legend:**

N/A	-	Not Applicable
Update	-	See additional details within chart

### COVID-19 Tax Relief

This chart shows whether states have issued corporate income tax guidance in response to the Coronavirus (COVID-19).

State	COVID-19 Tax Relief	Authority	Editorial Reference
AK	<p>Yes.</p> <p>In response to the COVID-19 emergency, Governor Mike Dunleavy signed AK L. 2020 S241, effective 4/10/2020, that automatically extends the tax filing and payment due dates that fall between April 10, 2020 and July 15, 2020, to July 15, 2020. However, because the legislation states that the extension does not apply to a taxpayer for any return or report required to be filed before the effective date of legislation (4/10/2020) the Alaska Department of Revenue has clarified that returns and payments that were due on March 31, 2020, before S241 was signed and effective, are also extended to July 15, 2020, through the governor's COVID-19 Disaster Order of Suspension No. 2. As a result, the deadline to file tax returns, file reports, and make payments for all taxes under Alaska Statutes Title 43 (except for the oil and gas property tax and oil and gas production tax types) as well as all other tax types administered by the Tax Division and Charitable Gaming are extended until July 15, 2020. This extension will apply to returns (includes amended and information returns), reports, and payments due between March 31, 2020 and July 14, 2020. The time to file a return due on or after April 15, 2020 is extended to August 14, 2020. Penalties and interest will begin to accrue for any unpaid balances as of July 16, 2020.</p>	<p>News Release: Some Deadlines Extended, Alaska Dept. of Rev., 04/10/2020; Notice of Extended Filing and Payment Deadline for Alaska Corporate Tax, Alaska Dept. of Rev. Tax Division, 04/02/2020</p>	¶12,425
AL	<p>Yes.</p> <p>The corporate income tax filing and payment due date has been extended to July 15, 2020 from April 15, 2020. Taxpayers can defer</p>	<p>Release, Office of the Governor, State of Alabama, 03/23/2020; Order of the Commissioner of Revenue, 03/23/2020; Release, Ala. Dept. of Rev., 03/17/2020.</p>	¶12,425

	<p>corporate income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.</p> <p>Taxpayers do not need to file any additional forms or call the Department to qualify for this automatic state tax filing and payment relief.</p> <p>Other assistance may be available on a case-by-case basis to businesses that cannot file their tax returns on time due to the COVID-19 outbreak.</p>		
AR	<p>No.</p> <p>The Internal Revenue Service has extended the due date for filing 2019 income tax returns to July 15, 2020 due to the COVID-19 emergency.</p> <p>Guidance from the Department of Finance and Administration indicates that there is no extension of time to file Arkansas corporation income tax returns in response to the COVID-19 pandemic.</p> <p><b>Update:</b> 03/31/2020 Updated to reflect guidance on COVID-19 extension with respect to corporate tax.</p>	Arkansas Individual Income Tax April 15 Filing and Payment Deadline Extended to July 15 Due To Coronavirus (COVID-19), Ark. Dept. of Fin. and Admin., 03/27/2020	¶12,425
AZ	<p>Yes</p> <p>The Arizona Department of Revenue has extended the income tax filing and payment deadline for the 2019 tax year until July 15, 2020.</p>	News Release-ADOR Extends Income Tax Deadline to July 15, 2020, Ariz. Dept. of Rev., 03/20/2020.	¶12,425
CA	<p>Yes.</p> <p>The Franchise Tax Board has extended until July 15, 2020, the filing and payment deadlines for all business entities for their 2019 tax returns, 2019 tax return payments, and 2020 1st and 2nd quarter estimated payments.</p> <p>This FTB relief applies to all taxpayers, not just those affected by COVID-19, and taxpayers do not need to</p>	California FTB News Release No. 03/18/2020, , 03/18/2020; COVID-19 Extensions to File and Pay, California Franchise Tax Board, 04/16/2020; COVID-19 Frequently Asked Questions for Tax Relief and Assistance, California Franchise Tax Board, 04/21/2020	¶12,425

	claim any special treatment or call the FTB to qualify for it.		
CO	<p>Yes. All corporate income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension and are due on or before October 15, 2020.</p> <p>The income tax payment deadline for corporate taxpayers is extended from April 15, 2020 to July 15, 2020, without penalty or interest.</p> <p>Estimated payments due on and after April 15, 2020 but on or before June 15, 2020, may now be paid any time on or before July 15, 2020 without penalty.</p> <p>Taxpayers with returns or payments due between April 15, 2020 and July 15, 2020 by reason of extension may file and pay on or before July 15, 2020, without penalty or interest.</p> <p>The Colorado Department of Revenue adopted emergency rules to comply with filing and payment deadline extensions for certain income tax returns and payments.</p> <p>The state is also not imposing any caps on the amount of tax that can be deferred.</p> <p><b>Update:</b> 04/24/2020 Colorado filing and payment date extended for tax year 2019 due to COVID-19</p>	<p>Colo. Code Regs. § 39-22-608-2 ; Colo. Code Regs. § 39-22-609-1 ; Notice: Income Tax Deadline Extension, Colo. Dep't. Rev., 03/25/2020; Executive Order D 2020 010, Executive Department, State of Colorado, 03/20/2020; Website Post: Gov. Polis Announces State's Economic Response to COVID-19, Colo. Dep't. Rev., 03/20/2020; Website Post: 2019 Income Tax Deadline Extension, Emergency Rule Adoption, Colo. Dept. Rev., 04/03/2020; Executive Order D 2020 040, Executive Department, State of Colorado, 04/18/2020; Website Post: Gov. Polis Takes Additional Action in Response to COVID-19, Colo. Dep't. Rev., 04/19/2020; Taxation Division Return Due Date Schedule Matrix, Colo. Dept. Rev., 04/23/2020</p>	¶12,425
CT	<p>Yes. Corporation business tax returns and payments (Form CT-1120, CT-1120CU) due between March 15, 2020 and July 15, 2020 are due July 15, 2020 (previously extended until June 15, 2020).</p> <p>Pass-through entity tax returns (Form CT-1065/1120SI) and payments due between March 15, 2020 and July 15,</p>	<p>CT DRS COVID-19 Response: Frequently Asked Questions Revised April 14, 2020, 04/14/2020</p>	¶12,425

	<p>2020 are now due July 15, 2020 (previously the return filing date was extended until April 15, 2020 with payments due June 15th).  Unrelated business income tax returns and payments (Form 990T) due between March 15, 2020 and July 15, 2020 are due July 15, 2020 (previously extended until June 15, 2020).  Update: 04/15/2020</p>		
DC	<p>Yes.  The deadline for taxpayers to file and pay their 2019 District of Columbia franchise tax returns (D-20, D-30) is extended to July 15, 2020.</p>	Release, D.C. Office of Tax and Revenue, 03/23/2020.	¶12,425
DE	<p>Yes.  Since the Internal Revenue Service (IRS) has extended the time for filing of tax returns and payment of tax due from April 15, 2020 to July 15, 2020, by operation of law, all Delaware final corporate income tax returns (Forms 1100) are now due on July 15, 2020 consistent with the corresponding federal return due date.  Corporate tentative returns that would be due on April 15, 2020 will now be due on July 15, 2020.</p>	Delaware Technical Information Memorandum No. 2020-1, , 03/23/2020	¶12,425
FL	<p>Yes  The return filing dates for entities with a fiscal year ending December 31, 2019, January 31, 2020 or February 29, 2020 has been extended until August 3, 2020.  For entities with a fiscal year ending December 31, 2019 or January 31, 2020, the due date for payments is June 1, 2020, while the payment due date for entities with a fiscal year ending February 29, 2020 remains July 1, 2020.  Update: 03/25/2020  04/28/2020</p>	Department of Revenue Extends Due Dates for Certain Corporate Income Tax Returns and Payments, 04/27/2020; Order of Emergency Waiver/Deviation #20-52-DOR-003; Florida Department of Revenue Release: Current topics-- Coronavirus (COVID-19) Update, 03/16/2020.	¶12,425
GA	<p>Yes.  The 2019 income tax filing</p>	Income Tax and Tag Renewal Deadlines Extended, Ga.	¶12,425

	and payment deadline is extended from 4/15/2020 to 7/15/2020 to conform with the U.S. Treasury Department and Internal Revenue Service COVID-19 relief extension.	Dept. of Rev., 03/25/2020	
HI	Yes. Hawaii COVID-19 relief postpones the due date to July 20, 2020 for 2019 Hawaii income tax returns and payments due from April 20, 2020 to June 20, 2020. <b>Update:</b> 03/25/2020 2019 tax year income tax return and payment date postponed to 07/20/2020	Hawaii Dept. of Taxation Announcements No. 2020-01, , 03/23/2020	¶12,425
IA	Yes. Filing and payment deadlines with a due date on or after March 19, 2020 and before July 31, 2020, are extended to a new deadline of July 31, 2020. The income tax withholding deposit due date for the period ending March 15, 2020 is extended from March 25, 2020, to the new deposit due date of April 10, 2020.	Iowa Extends Filing/Payment Deadline for Several Tax Types, Iowa Dept. of Rev., 03/19/2020 ; Extended Income Tax Withholding Due Date, Iowa Dept. of Rev., 03/19/2020	¶12,425
ID	Yes. On 03/20/2020, in response to the COVID-19 emergency, the federal government announced that the federal filing deadline has been moved from April 15 to July 15, 2020 for all affected taxpayers. Taxpayers will have additional time to file and make payments without interest or penalties. In response to the coronavirus (COVID-19) outbreak, Idaho has extended the tax filing and payment deadline from April 15 to June 15; penalties and interest are waived. <b>Update:</b> 03/24/2020 COVID-19 guidance provided to extend due date	IRS Revenue Notice 2020-18; Proclamation, Idaho Governor Brad Little, 03/23/2020	¶12,425
IL	Yes. Due to the COVID-19 crisis Illinois has extended the filing and paying deadline for filers	Illinois Dept. of Rev. Info. Bulletin No. FY 2020-24, , 03/01/2020; Illinois Dept. of Rev. Info. Bulletin No. FY	¶12,425

	<p>from 04/15/2020 to 07/15/2020 and has provided an additional option for 2020 estimated income tax payments. Illinois will waive interest and penalties as part of the COVID-19 filing and payment extension relief. Due to COVID-19, an additional option for 2020 estimated income tax payments has been provided so that payments can be based on any of the following: 100% of estimated liability for year 2020; 100% of actual liability for year 2019; or 100% of actual liability for year 2018.</p> <p><b>Update:</b> 04/10/2020 Illinois provides filing and payment relief due to COVID-19</p>	2020-26, , 03/01/2020	
IN	<p>Yes. Corporate estimated payments due on April 20, May 20 or June 22, 2020, are due on or before July 15, 2020. The corporate tax returns, forms IT-20, IT-41, IT-65, IT-20S, FIT-20, IT-6WTH and URT-1, due on May 15, June 15 or July 15, 2020, are due on August 17, 2020.</p> <p><b>Update:</b> 05/11/2020 Estimated payments and returns further extended</p>	DOR Announces Additional Filing and Payment Extensions, Ind. Dept. of Rev., 05/11/2020.	¶12,425
KS	<p>Yes. Kansas COVID-19 relief has extended the due date for income tax return filing and payments for calendar year taxpayers to July 15, 2020. For fiscal year taxpayers with due dates between April 15, 2020 and July 15, 2020, the due date for filing returns and making payments is extended to July 15, 2020.</p> <p><b>Update:</b> 03/25/2020 Filing date extended to 07/15/2020 due to the COVID-19 pandemic.</p>	Kansas Revenue Department Public Notice No. 20-01, , 03/23/2020; Executive Order 20-13, Governor Laura Kelly, 03/23/2020; Executive Order 20-28, Governor Laura Kelly, 04/30/2020	¶12,425
KY	Yes	Kentucky adopts IRS income	¶12,425

	<p>In response to the COVID-19 pandemic, Kentucky corporate income, fiduciary, limited liability and pass-through tax return filings and payments currently due on April 15, 2020, May 15, 2020 and June 15, 2020 are extended until July 15, 2020, including the first and second quarter estimated tax payments.</p> <p>The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 will begin on July 16, 2020.</p> <p>For C corporations who submit an automatic return filing extension, the due date for returns previously due April 15, 2020, but now due July 15, 2020, will be November 15, 2020; for C corporations who submit an automatic return filing extension, the due date for returns previously due May 15, 2020, but now due July 15, 2020, will be December 15, 2020; and for C corporations who submit an automatic return filing extension, the due date for returns previously due June 15, 2020, but now due July 15, 2020, will be January 15, 2021.</p> <p><b>Update:</b> 4/17/2020</p>	<p>tax relief and filing date extensions, 04/17/2020; L. 2020 Chapter 73 § 1</p>	
LA	<p>Yes.</p> <p>Due to the coronavirus (COVID-19) outbreak, returns and payments due 5/15/20 are extended to 7/15/20. For fiscal year filers with a return and payment due date between 3/1/2020 and 5/30/2020, the automatic extension is 60 days from the original due date.</p> <p>The prescription of all tax assessments is suspended from 3/16/2020 to 6/5/2020.</p> <p>Collection activity by distraint</p>	<p>Louisiana Revenue Bulletin No. 20-008, , 03/19/2020; Louisiana Revenue Bulletin No. 20-009, , 03/23/2020; Proclamation No. JBE 2020-59, 05/14/2020</p>	<p>¶12,425</p>



	<p>and sale on delinquent taxpayer accounts is temporarily suspended; however, delinquency interest and penalties will continue to accrue.</p> <p><b>Update:</b> 3/23/2020 Returns and payments due 5/15/20 are extended to 7/15/2020 and, for fiscal year filers with a return and payment due date between 3/1/2020 and 5/30/2020, the automatic extension is 60 days from the original due date</p>		
MA	<p>Yes.</p> <p>As part of COVID-19 relief, the Commissioner will waive late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020, when those returns and payments are filed and made by July 15, 2020.</p> <p>By law, interest will still accrue on any amounts not paid by April 15, 2020. The waiver of penalties applies to corporate excise returns and payments with an original due date of April 15, 2020, including those of certain S corporations and non-profits that file on a fiscal-year basis and have tax returns and payments due April 15, 2020.</p>	<p>COVID-19 Response Update, Mass. Dept. of Rev., 04/09/2020; Massachusetts Technical Information Release No. 20-4, , 04/03/2020</p>	¶12,425
MD	<p>Yes.</p> <p>Due to the COVID-19 pandemic, Maryland income tax return filing and payment has been automatically extended to July 15, 2020. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the extension, as well as the payment due date for the first and second quarterly 2020 estimated income tax payments. For corporations that request a federal income tax extension by July 15, 2020,</p>	<p>Maryland Tax Alert 04-14-20A, Maryland Comptroller's Office, 04/14/2020; COVID-19 Tax Relief FAQs, Maryland Comptroller's Office, 04/14/2020; Executive Order No. 20-03-31-01, Maryland Governor's Office, 03/31/2020; News Release, Maryland Comptroller's Office, 04/06/2020; Maryland Tax Alert 04-20, Maryland Comptroller's Office, 04/10/2020</p>	¶12,425

	<p>the Maryland income tax return is automatically extended to November 15, 2020.</p> <p>Claims for income tax refunds from the 2019 tax year must be filed no later than July 15, 2023. Claims for refund from tax year 2016 must be submitted on or before July 15, 2020.</p> <p>Paper Maryland income tax returns processing will be temporarily suspended on April 15, 2020.</p> <p>Maryland will follow Internal Revenue Service (IRS) guidance regarding digital signatures for limited documents due to COVID-19.</p> <p><b>Update:</b> 04/16/2020 Second quarter estimated income tax payments extended to 07/15/2020</p>		
ME	<p>Yes.</p> <p>On 03/20/2020, in response to the COVID-19 emergency, the federal government announced that the federal filing and payment deadline has been moved from April 15 to July 15, 2020 for all affected taxpayers. Maine will follow the federal filing and payment extensions; interest and penalties are waived. The extended payment due date of July 15, 2020 includes second quarter estimated tax payments, originally due June 15, 2020. The extended payment due date also includes any estimated or final payments, originally due April 16, 2020, through June 15, 2020, for fiscal-year filers. Interest and penalties will be abated for the period of April 16, 2020, through July 15, 2020.</p> <p><b>Update:</b> 05/01/2020 Second quarter estimated income tax payments extended to 07/15/2020</p>	<p>IRS Revenue Notice 2020-18; Me. Rev. Stat. Ann. 36 § 5231(1-A) ; Form 1120-ME Instructions at ¶14,503; Maine Tax Alert , Vol. 30 No. 4, , 03/27/2020; Maine Tax Alert , Vol. 30 No. 11, , 04/01/2020; Web posting: Governor Mills Extends State Income Tax Payment Deadline to July 15, 2020, Office of the Governor, 03/26/2020</p>	<p>¶12,425</p>
MI	<p>Yes.</p> <p>The deadline for filing and</p>	<p>Executive Order 2020-26 (COVID-19), 03/27/2020;</p>	<p>¶12,425</p>

	<p>paying the state corporate income tax return is extended from 4/30/2020 to 7/31/2020. The Executive Order also extends the deadline for all taxpayers required to pay estimated state corporate income taxes that would be due 4/15/2020 to 7/15/2020. The state Treasury Department will also follow the Internal Revenue Service and allow an extension for the estimated state corporate income taxes that would be due 6/15/2020 to 7/15/2020. The Department has also extended the tax assistance to fiscal year filers. The Executive Order temporarily suspends the penalties and interest provisions under the state Revenue Act so as to ensure that penalties and interest for failure to file a state income tax return or failure to pay state income taxes are aligned with the extensions stated herein. The extensions are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify. The extension does not apply to the MBT, and the MBT annual return due date remains 4/30/2020.</p>	<p>Notice: Automatic Extension of State and Income Tax Filing Deadlines, Mich. Dept. Treas., 04/17/2020; State and City Income Tax Deadline Change Frequently Asked Questions, Mich. Dept. Treas., 04/20/2020; COVID-19 Updates for Michigan Business Tax, Mich. Dept. Treas., 04/15/2020</p>	
MN	<p>Yes. The Minnesota Department of Revenue has issued a release that the Minnesota due date of April 15, 2020 for corporate franchise tax payments has not changed, but also noted that under current Minnesota law, corporations receive an automatic extension to file their state return to the later of November 15, 2020, or the date of any federal extension to file.</p>	<p>Minn. Stat. § 289A.18, Subdivision 1 ; Bulletin: Additional Time to File and Pay Minnesota 2019 Individual Income Tax, Minn. Dept. Rev., 03/23/2020; Our Response to COVID-19, Minn.. Dept. Rev., 04/24/2020; COVID-19 FAQs for Businesses, Minn. Dept. Rev., 05/05/2020</p>	¶12,425
MO	<p>Yes. Due to the coronavirus (COVID-19) public health</p>	<p>News Release, Missouri Department of Revenue, 03/21/2020</p>	¶12,425

	<p>emergency, the due date for the filing and payment of taxes is extended from 4/15/2020 to 7/15/2020. The payment relief applies to income tax returns filed by C Corporations.</p>		
MS	<p>Yes. Mississippi COVID-19 relief has extended the due date for income tax return filing and payments for calendar year and fiscal year taxpayers to July 15, 2020.  <b>Update:</b> 05/08/2020 Filing date extended to 07/15/2020 due to the COVID-19 pandemic.</p>	<p>Notice 2020-01, Miss. Dept. Rev., 03/23/2020; Mississippi Department of Revenue Response to Requests for Relief, Miss. Dept. Rev., 03/26/2020; Notice 80-20-001, Miss. Dept. Rev., 05/01/2020; Notice 80-20-002, Miss. Dept. Rev., 05/05/2020</p>	¶12,425
MT	<p>No  Although the Montana Department of Revenue has not issued corporate income tax guidance in response to the COVID-19 pandemic; the Department may allow deferral of payments for taxpayers currently on payment plans for up to one month at a time. Taxpayers seeking deferrals must contact the Collections Bureau via phone, email, or web message at least one week prior to their payment due date to request deferral of payment.</p>	<p>Montana Department of Revenue Release- Payment Plans, 03/18/2020.</p>	¶12,425
NC	<p>Yes.  In response to the coronavirus (COVID-19) outbreak, the North Carolina Department of Revenue will extend the April 15, 2020 tax filing deadline to July 15, 2020 for personal income, corporate income, and franchise taxes to mirror the federal change. The extension applies to income and franchise tax returns originally due on April 15, 2020, from individuals, corporations, partnerships, trusts, and estates.  Taxpayers do not need to take any action to receive this</p>	<p>Waiver of Interest and Other Economic Support to North Carolina Taxpayers in Response to the Coronavirus Disease 2019 COVID-19, N.C. Dept. of Rev., 05/06/2020; Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19), N.C. Dept. of Rev., 03/31/2020; FAQs for Relief Offered in Response to COVID-19 Outbreak, N.C. Dept. of Rev., 03/24/2020; Important Notice: Department of Revenue Extends the Time to File Income and Franchise</p>	¶12,425

	<p>automatic extension. However, if taxpayers cannot file their North Carolina income tax return by July 15, 2020, they can submit a request for an additional extension with the IRS or with the NCDOR on or before July 15, 2020. In addition to the filing extension, the Department will not impose the penalty for failure to pay tax when due upon taxpayers whose tax returns were originally due on April 15, 2020, if the tax is paid by July 15, 2020. These changes do not apply to trust taxes, such as sales and use or withholding taxes.</p> <p>In addition, North Carolina provides a waiver of certain penalties for taxpayers who have been affected by COVID-19: the penalty for failure to obtain a license; the penalty for failure to file a return; the penalty for failure to pay tax when due; and the penalties regarding informational returns. This waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and July 15, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by July 15, 2020.</p> <p>Under L. 2020, Chapter 3, §1.1, the North Carolina Department of Revenue will not charge interest on an underpayment of tax due on a franchise, corporate income, or personal income tax return, including a partnership tax return and an estate and trust tax return, (collectively "Affected Tax Returns") due to be filed between April 15, 2020, and July 15, 2020. Interest will begin accruing on underpayments of tax beginning July 16, 2020. In addition, the relief from</p>	<p>Tax Returns to July 15, 2020, N.C. Dept. of Rev., 03/23/2020; Tax Filing Deadline Extended to July 15, 2020, N.C. Dept. of Rev., 03/21/2020; Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease, N.C. Dept. of Revenue, 03/17/2020</p>	
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	<p>interest applies to estimated income tax payments due between those same dates. The interest waiver is automatic and no action is required. Further, the statute of limitations is extended to July 15, 2020 for obtaining a refund for an Affected Tax Return, if it would otherwise expire on or after April 15, 2020 and before July 15, 2020. Finally, the following time-sensitive actions that are required to be filed with the Department on or after April 1, 2020 and before July 15, 2020 will be considered timely if the request is filed with the Department on or before July 15, 2020: requests for Department review; petitions for a contested case hearing at the Office of Administrative Hearings; and petitions for judicial review. The extension for such time-sensitive actions applies to all tax types subject to the statutory provision for requesting review of a proposed denial of a refund or a proposed assessment, including franchise, corporate income, personal income, and sales and use tax.</p>		
ND	<p>Yes. The due date of tax returns and payments that were originally due between April 1, 2020 and July 15, 2020 is July 15, 2020.</p>	<p>North Dakota COVID-19 Tax Guidance, 04/14/2020</p>	<p>¶12,425</p>
NE	<p>Yes. Governor Pete Ricketts has issued a news release alerting taxpayers that Nebraska is extending the time to file state income tax returns and payments to July 15, 2020 due to the impacts of the COVID-19. All income tax returns that have a filing and payment deadline on April 15, 2020 are extended to July 15, 2020. However, the June 15 estimated</p>	<p>Neb. Rev. Stat. § 77-2768 ; News Release: Gov. Ricketts Announces Extended Tax Deadline, Overviews the State's Continuity Plans, Office of Gov. Pete Ricketts, 03/23/2020; News release: Gov. Ricketts Issues Executive Order to Provide Relief to Restaurants and Bars during COVID-19 Emergency, Office of Governor Pete Ricketts, 03/19/2020; Notice, Neb.</p>	<p>¶12,425</p>

	<p>payment due date has not been extended and remains due on June 15, 2020. Taxpayers who have issues with timely filing and payment of taxes due because of COVID-19 may request penalty and/or interest abatement, which will be administered on a case by case basis.</p> <p>The Governor issued Executive Order No. 20-06 providing, in part, penalty and interest relief for manufacturers or wholesalers of alcoholic beverages who make late payments on their excise taxes. The waiver of penalty and interest will continue through the duration of the COVID-19 state of emergency.</p> <p><b>Update:</b> 04/24/2020 to reflect updated COVID-19 relief</p>	<p>Dept. of Revenue, 04/16/2020; Frequently Asked Questions about the Income Tax Due Date Extension, Neb. Dept. of Revenue, 04/23/2020</p>	
NH	<p>Yes. New Hampshire has not extended the deadline to file or pay the Business Profits Tax and Business Enterprise Tax due to COVID-19. However, taxpayers who are impacted by the COVID-19 pandemic and unable to pay the amount due on April 15, 2020, who owed \$50,000 or less in taxes (total BPT and BET tax liability) for tax year 2018, will have until June 15, 2020 to remit payment without typical penalties and interest.</p> <p>In addition, taxpayers who have paid at least the amount they owed for the 2018 tax year by April 15, 2020, will not be subject to any penalties or interest, so long as they file their returns and pay tax year 2019 tax bill in full within the automatic 7-month extension, by November 15, 2020.</p> <p><b>Update:</b> 03/31/2020 Filing and payment extension interest and penalty relief to 11/15/2020</p>	<p>New Hampshire Technical Information Release No. 2020-001, , 03/30/2020; News release, 03/23/2020.</p>	<p>¶12,425</p>

NJ	<p>Yes. Legislation was enacted to provide for an extension until July 15, 2020 for returns and payments due on April 15, 2020 as a result of the COVID-19 pandemic. Due dates for fiscal year corporations were not extended. <b>Update:</b> 05/01/2020 Updated COVID-19 guidance.</p>	<p>N.J. Rev. Stat. § 54:10A-15(a) ; NJ COVID-19 Extensions, 04/13/2020; Return Due Dates, 04/13/2020;L. 2020 Chapter 19 § 1 ; COVID-19 Tax Related Information, 04/28/2020</p>	<p>¶12,425</p>
NM	<p>Yes. The state has extended the filing dates to July 15, 2020. Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties or interest as long as payment is received by July 15.</p>	<p>Bulletin 100.35, 03/25/2020; News release, 03/25/2020; News release, 03/20/2020</p>	<p>¶12,425</p>
NV	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>
NY	<p>Yes. The Department of Taxation and Finance has issued corporate income tax guidance in response to the COVID-19. The April 15, 2020 due date is being extended to July 15, 2020 for individuals, fiduciaries (estate and trusts), and corporations (Article 9, 9-A and 33 filers) for both filing income tax returns and making any tax payments that are due on that date. The extension also applies to estimated tax payments due on April 15. Since the extension is automatic, taxpayers are not required to take any action to obtain the relief. The Department cautions that any filings or payments made after July 15 are subject to penalties and interest. In addition, for those taxpayers that have already scheduled direct debit payments for April 15 and want to take advantage of the extension, they must cancel and reschedule the payment to July 15.</p>	<p>New York Special Tax Department Notice No. N-20-2, , 03/01/2020</p>	<p>¶12,425</p>



	<p><b>Update:</b> 03/30/2020 Department update on COVID-19 relief</p>		
OH	<p>Not applicable. The corporate franchise tax was eliminated after 2013.</p>	N/A	¶12,425
OK	<p>Yes. Oklahoma corporate taxpayers have until July 15, 2020, to file or pay tax due without penalties or interest. This payment and filing extension applies for tax year 2019 and the first quarter payment for tax year 2020, both of which would normally be due on April 15, 2020. The regularly scheduled June 30 estimated tax payment deadline has not been extended. <b>Update:</b> 4/10/2020 6/30 estimated tax payment not extended for COVID-19</p>	<p>Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020, Oklahoma Tax Commission, 03/23/2020; COVID-19 Information and Updates, Oklahoma Tax Commission, 04/08/2020</p>	¶12,425
OR	<p>Yes. Oregon COVID-19 relief extends the 2019 tax year income tax return filing date and payment deadline to 07/15/2020 for corporate income/excise taxpayers filing Oregon corporation excise tax, corporation income tax, insurance excise tax and S corporation returns due on or after April 1, 2020 and before July 15, 2020. The return filing due date is automatically extended until July 15, 2020 for any returns with a valid six-month extension period ending on or after April 1, 2020 and before July 15, 2020. Fiscal year returns and related payments due after July 15, 2020, are not extended. Applicable to deadlines for filing a written objection or request for a conference that expire on or after April 1, 2020 and before July 16, 2020, the deadline for filing a written objection or request for a conference with the</p>	<p>Revenue Director Order 2020-01, 03/24/2020; Revenue Director Order 2020-02, 04/20/2020; Revenue Director's Order Q&amp;A, 04/20/2020</p>	¶12,425

	<p>department after issuance of a notice of deficiency, notice of proposed refund adjustment or notice of liability is extended to 90 days after the date on the notice. The deadline for filing a claim for refund is extended to July 15, 2020, if the deadline for filing the claim for refund otherwise would have expired on or after April 1, 2020 and before July 15, 2020.</p> <p><b>Update:</b> 04/24/2020 COVID-19 relief</p>		
PA	<p>Yes. Since the due date for filing federal income tax returns and making federal income tax payments due April 15, 2020 has been automatically postponed to July 15, 2020, and Pennsylvania corporate returns are due 30 days after the federal return is due (or would be due if it was required), the filing deadline for Pennsylvania corporation tax returns will be August 14, 2020. However, L. 2019, H1232 (Act 10) provides an exception for S corporations, which are subject to the same extension as applies to personal income tax returns.</p>	<p>Extension of Filing Deadline Applies to Trusts/Estates, Partnerships and S Corporations, Pa. Dept. of Rev., 04/02/2020</p>	¶12,425
RI	<p>Yes. Due to the coronavirus (COVID-19) pandemic, Rhode Island will mirror the federal extensions involving the April 15, 2020 deadline for certain tax filings and tax payments. No penalties and no interest will apply to those who file on or before July 15, 2020. Tax preparers and taxpayers do not need to file any additional forms or contact the Rhode Island Division of Taxation in any way in order to qualify for this Rhode Island tax filing and payment relief; the relief is automatic, and the Division is in the process of adjusting its systems accordingly.</p>	<p>Rhode Island Advisory No. 2020-11, , 04/06/2020</p>	¶12,425

	<p>The following filings and payments normally due April 15, 2020 have been extended to July 15, 2020: C corporation (Form RI-1120C); first-quarter business estimate (Form RI-1120ES/BUS-EST); 1120C business extension (Form RI-7004); public service corporation tax (Form T-72); business extension (Form BUS-EXT); bank excise tax (Form T-74); insurance gross premiums tax (Form T-71); single member limited liability company (LLC) owned by an individual (Form RI-1065); pass-through withholding (Form RI-1096PT); pass-through withholding estimate (Form RI-1096PT-ES); pass-through withholding extension (Form RI-4868PT); and composite income tax estimate (Form RI-1040C-ES). Note the following: the new July 15, 2020 deadline applies not only to calendar year individuals and entities with a normal due date of April 15, 2020 but also to fiscal year filers whose original or extended due date would normally fall on April 15, 2020; the listing for C corporation also applies to filing under mandatory unitary combined reporting; the new deadline for pass-through withholding applies only to trusts and single-member LLCs with a normal due date of April 15; the new deadline for the pass-through withholding estimate (Form RI-1096PT-ES) normally due April 15, 2020 applies to all entity types; and the new deadline for business extension applies only to public service corporation filers and bank excise tax filers. Further, the normal due date of April 1, 2020 for surplus lines brokers/</p>		
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	licensees (Form T-71A) has been extended to July 15, 2020.		
SC	<p>Yes. The South Carolina Department of Revenue (DOR) has announced that in response to the challenges of the COVID-19 emergency, it is moving the due date for income tax returns and payments to 7/15/2020. Interest or penalties related to this tax relief will be waived. The extension applies to all taxpayers that have an income tax, franchise tax, or corporate license fee filing or payment deadline (originally or pursuant to a valid extension) between April 1, 2020 and July 15, 2020. Corporations, partnerships, banks, savings and loans, utilities, trusts and estates, and tax-exempt organizations also qualify. The relief is applied to all income tax taxpayers automatically; they do not need to file any additional forms or call the DOR to qualify.</p>	<p>South Carolina Information Letter No. 20-8, , 04/13/2020; South Carolina Information Letter No. 20-4, , 03/23/2020; South Carolina Information Letter No. 20-5, , 03/23/2020; South Carolina Information Letter No. 20-3, , 03/17/2020</p>	¶12,425
SD	N/A	N/A	N/A
TN	<p>Yes. The Department has extended the due date for filing and paying franchise and excise tax returns with an original or extended due date of April 15, 2020 until July 15, 2020. The extension is not applicable to fiscal year taxpayers. <b>Update:</b> 04/28/2020 Updated COVID-19 guidance</p>	<p>Tennessee Important Notice No. 20-05, , 03/01/2020; Tennessee Due Dates, 04/27/2020.; Tenn. Code Ann. § 67-1-114(b) <b>Update:</b> 03/25/2020</p>	¶12,425
TX	<p>Yes. The due date for filing the 2020 Texas Franchise Tax Report has been automatically extended to July 15, 2020 due to the coronavirus (COVID-19). All franchise taxpayers do not need to file any additional forms. However,</p>	<p>COVID-19 News, Texas Comptroller of Public Accounts, 03/31/2020; Comptroller's Office Extends Franchise Tax Deadline, Texas Comptroller of Public Accounts, 04/02/2020; Franchise Tax Extensions of Time to File, Texas Comptroller of Public</p>	¶12,425

	<p>non-electronic funds transfer (non-EFT) taxpayers can request a further extension to January 15, 2021 by filing an extension request on or before July 15, 2020, and pay 90% of the tax due for the current year or 100% of the tax reported as due for the prior year with the extension request. Mandatory EFT taxpayers can request a further extension to August 15, 2020, and pay 90% of the tax due for the current year or 100% of the tax reported as due for the prior year with the extension request. Mandatory EFT taxpayers can request a second extension to January 15, 2021 by filing a second extension request on or before August 15, 2020, and pay the remainder of any tax due with the second extension request.</p> <p>The comptroller is temporarily suspending the 60-day deadline for businesses to contest audit results. This applies to both redetermination and refund hearings. Interest accrued during this period will be waived, and businesses will be notified to reestablish a request deadline at a later date.</p> <p>The comptroller has offered COVID-19 tax relief, case-by-case basis, in the form of postponements on deadlines to remit payments related to existing payment plan agreements.</p> <p><b>Update:</b> 04/02/2020 Franchise tax report deadline extended to 07/15/2020 due to COVID-19</p>	Accounts, 04/02/2020	
UT	<p>Yes. Tax year 2019 filing and payment due dates are extended to July 15, 2020</p>	<p>Utah Code Ann. § 59-7-505.1(2) ; News Release on Approval of Extended Filing and Payment Deadlines, Utah State Tax Comm'n, 03/26/2020; News Release: Income Tax Filing</p>	¶12,425

		and Payment Due Dates, Utah State Tax Comm'n, 03/20/2020; News Release: Income Tax Filing and Payment Due Dates, Utah State Tax Comm'n, 03/20/2020; Updated News Release: Procedural Changes Due to COVID-19 Pandemic, Utah State Tax Comm'n, 03/19/2020 ; News Release: Procedural Changes Due to COVID-19, Utah State Tax Comm'n, 03/17/2020	
VA	<p>Yes. Any income tax payments due during the period from 04/01/2020 to 06/01/2020 can now be submitted to the Department of Taxation any time on or before 06/01/2020 without penalty or interest accruing. No interest will accrue on tax paid by June 1, 2020, but interest will accrue from the original due date on any amount left unpaid after June 1, 2020. <b>Update:</b> 05/06/2020 Virginia is providing payment extension and interest waiver in response to COVID-19.</p>	Virginia Tax Bulletin No. 20-4, , 03/20/2020; Virginia Tax Bulletin No. 20-5, , 04/27/2020	¶12,425
VT	<p>Yes. In response to the Coronavirus (COVID-19) emergency, the Vermont Department of Taxes announced that the due date for filing and payment of corporate income taxes is extended from April 15, 2020 to July 15, 2020 without penalties or interest.</p>	Coronavirus Update: Information for Taxpayers, 04/03/2020; Press Release: Vermont Department of Taxes Releases Guidance for Upcoming Vermont Tax Due Dates, Vt. Dept. of Taxes, 03/23/2020; IRS Revenue Notice 2020-18	¶12,425
WA	<p>Yes. For taxpayers unable to file their monthly returns, extensions will be provided upon request. The due date for quarterly filers is now June 30, 2020 for Quarter 1, 2020 and the due date for annual return filers is June 15, 2020 for the 2019 return. The DOR will delay new compliance</p>	News Release-Business Relief During COVID-19 Pandemic, Wash. Dept. of Rev., 03/26/2020	¶10,675

	assessments for 30 days. Taxpayers with payment plans that are affected by the pandemic may request payment plan adjustments or extensions of payment dates. Scheduled audits of businesses with gross income of less than \$5 million will be delayed 60 days.		
WI	Yes.	Wisconsin News for Tax Practitioners No. 04/19/2020, , 04/19/2020; Wisconsin News for Tax Practitioners No. 04/10/2020, , 04/10/2020; Wisconsin News for Tax Practitioners No. 03/27/2020, , 03/27/2020; Wisconsin Extends Tax Filing and Payment Deadline to July 15 Due to COVID-19 Pandemic, Wis. Dept. Rev., 03/21/2020	¶12,425
WV	Yes. On 03/20/2020, in response to the COVID-19 emergency, the federal government announced that the federal filing deadline has been moved from April 15 to July 15, 2020 for all affected taxpayers. Taxpayers will have additional time to file and make payments without interest or penalties. West Virginia will allow taxpayers to file and pay taxes due April 15 by July 15, 2020. Estimated tax payments also are eligible for the extended due date. Interest and penalties are waived. <b>Update:</b> 03/27/2020 updated to reflect West Virginia's COVID-19 guidance	IRS Revenue Notice 2020-18; Instructions to Form WV/CNT-112T, ¶14,511; West Virginia Administrative Notice No. 2020-16, , 03/27/2020; Executive Order No. 13-20, West Virginia Governor Jim Justice, 03/26/2020	¶12,425
WY	N/A	N/A	N/A

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