

State Tax Chart Results

Tax Type: Personal Income

Legend:

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

COVID-19 Tax Relief

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

State	COVID-19 Tax Relief	Authority	Editorial Reference
AK	N/A	N/A	N/A
AL	<p>Yes. The individual income tax filing and payment due date has been extended to July 15, 2020 from April 15, 2020. Taxpayers can defer individual income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. Taxpayers do not need to file any additional forms or call the Department to qualify for this automatic state tax filing and payment relief. Other assistance may be available on a case-by-case basis to individuals that cannot file their tax returns on time due to the COVID-19 outbreak.</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>	¶158,665
AR	<p>Yes. The Internal Revenue Service has extended the April 15, 2020 due date for filing 2019 income tax returns to July 15, 2020 due to the COVID-19 emergency. The Arkansas Governor has extended the Arkansas filing date to match the federal extension.</p>	<p>Frequently Asked Questions Regarding The Impact of Coronavirus (COVID-19), Ark. Dept. of Fin. and Admin., 03/24/2020:</p>	¶158,665
AZ	<p>Yes The Arizona Department of Revenue has extended the</p>	<p>News Release-ADOR Extends Income Tax Deadline to July 15, 2020, Ariz. Dept.</p>	¶158,665

	income tax filing and payment deadline for the 2019 tax year until July 15, 2020.	of Rev., 03/20/2020.	
CA	<p>Yes. The Franchise Tax Board has extended until July 15, 2020, the filing and payment deadlines for all individuals for their 2019 tax returns, 2019 tax return payments, and 2020 1st and 2nd quarter estimated payments. This FTB relief applies to all taxpayers, not just those affected by COVID-19, and taxpayers do not need to claim any special treatment or call the FTB to qualify for it.</p>	<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, 05/11/2020</p>	¶58,665
CO	<p>Yes. All individual 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. The income tax payment deadline for individual taxpayers is extended from April 15, 2020 to July 15, 2020, without penalty or interest. 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. 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. The Colorado Department of Revenue adopted emergency rules to comply with filing and payment deadline extensions for certain income tax returns and payments. The state is also not imposing any caps on the amount of tax that can be deferred. Update: 04/24/2020 Colorado filing and payment date</p>	<p>Colo. Code Regs. § 39-22-608(1)(a) ; Colo. Code Regs. § 39-22-608(1)(b) ; 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>	¶58,665

	extended for tax year 2019 due to COVID-19		
CT	<p>Yes. The Department of Revenue Services has extended filing and payment deadlines for tax year 2019 personal income tax returns (Forms CT-1040, CT-1040NR/PY, and CT-1041) to July 15, 2020 due to COVID-19 (corona virus). The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020. The filing date for the 2019 Form CT-1065/CT-1120 S1 Connecticut pass-through entity tax return is extended to April 15, 2020 and the payment deadline is extended to June 15, 2020. The filing date for the 2019 Form CT-990T Connecticut unrelated business income tax return is extended to June 15, 2020, while the payment deadline is extended until June 15, 2020. Update: 4/15/2020</p>	CT DRS COVID-19 Response: Frequently Asked Questions Revised April 14, 2020, 04/14/2020; CT Dept. of Revenue Services extends personal income tax filing and payments deadlines, 03/20/2020.	¶158,665
DC	<p>Yes. The deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B) is extended to July 15, 2020.</p>	Release, D.C. Office of Tax and Revenue, 03/23/2020.	¶158,665
DE	<p>Yes. Personal income tax returns that were due on April 30, 2020 will now be due on July 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020.</p>	Delaware Technical Information Memorandum No. 2020-1, , 03/23/2020	¶158,665
FL	N/A	N/A	N/A
GA	<p>Yes. The 2019 income tax filing and payment deadline is extended from 4/15/2020 to 7/15/2020 to conform with the</p>	Income Tax and Tag Renewal Deadlines Extended, Ga. Dept. of Rev., 03/25/2020	¶158,665

	U.S. Treasury Department and Internal Revenue Service COVID-19 relief extension.		
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. Update: 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	¶158,665
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 due to COVID-190. 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	¶158,665
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. Update: 03/24/2020 COVID-19 guidance provided	IRS Revenue Notice 2020-18; Proclamation, Idaho Governor Brad Little, 03/23/2020	¶158,665
IL	Yes. Due to the COVID-19 crisis Illinois has extended the filing and paying deadline for filers from 04/15/2020 to 07/15/2020 and has provided an additional option for 2020 estimated income tax	Illinois Dept. of Rev. Info. Bulletin No. FY 2020-24, , 03/01/2020; Illinois Dept. of Rev. Info. Bulletin No. FY 2020-26, , 03/01/2020	¶158,665

	<p>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>Update: 04/10/2020 Illinois provides filing and payment relief due to COVID-19</p>		
IN	<p>Yes. Individual tax returns and payments, along with estimated payments originally due by April 15, 2020 or June 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.</p> <p>Update: 5/12/2020 June estimated tax payment extended for COVID-19</p>	<p>DOR Announces Filing and Payment Extensions, Ind. Dept. of Rev., 03/19/2020; DOR Announces Additional Filing and Payment Extensions, Ind. Dept. of Rev., 05/11/2020</p>	¶158,665
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>Update: 03/25/2020 Filing date extended to 07/15/2020 due to the COVID-19 pandemic.</p>	<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</p>	¶158,665
KY	<p>Yes In response to the COVID-19 pandemic, Kentucky personal income, fiduciary, limited liability and pass-through tax return filings and payments currently due on April 15,</p>	<p>L. 2020 Chapter 73 § 1 ; Kentucky adopts IRS income tax relief and filing date extensions, 04/17/2020</p>	¶158,665

	<p>2020, May 15, 2020 and June 15, 2020 are extended until July 15, 2020, including the first and second quarter estimated tax payments. The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for individual, and limited liability filers will begin on July 16, 2020. For filers 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 October 15, 2020; for filers 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 November 15, 2020; and for filers 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 December 15, 2020.</p> <p>Update: 4/17/2020</p>		
LA	<p>Yes. 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. The prescription of all tax assessments is suspended from 3/16/2020 to 6/5/2020. Collection activity by distraint and sale on delinquent taxpayer accounts is temporarily suspended; however, delinquency interest and penalties will continue to accrue.</p> <p>Update: 03/23/2020 Returns and payments due 5/15/20</p>	Louisiana Revenue Bulletin No. 20-008, , 03/19/2020; Proclamation No. JBE 2020-59, 05/14/2020	¶158,665

	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		
MA	Yes. The 2019 state individual income tax filing and payment deadline is extended from April 15, 2020 to July 15, 2020 due to the ongoing COVID-19 outbreak. The income tax relief is automatic and taxpayers do not need to file any additional forms to qualify.	COVID-19 Response Update, Mass. Dept. of Rev., 04/09/2020; Massachusetts Technical Information Release No. 20-4, , 04/03/2020	¶58,665
MD	Yes. 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 individuals who request a federal income tax extension by July 15, 2020, the Maryland income tax return is automatically extended to October 15, 2020. 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. Paper Maryland income tax returns processing will be temporarily suspended on April 15, 2020. Maryland will follow Internal Revenue Service (IRS) guidance regarding digital signatures for limited documents due to COVID-19. Update: 04/16/2020 Second quarter estimated income tax	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	¶58,665

	payments extended to 07/15/2020		
ME	<p>Yes. 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>Update: 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 1040ME, Instructions, ¶59,507; 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>	¶58,665
MI	<p>Yes. In response to the COVID-19, the deadline for filing and paying the state individual income tax return is extended from 4/15/2020 to 7/15/2020. Also the deadline for all taxpayers required to pay estimated state individual income taxes that would be due 4/15/2020 is extended 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. Penalties and interest provisions under the state Revenue Act are</p>	<p>Executive Order 2020-26 (COVID-19), 03/27/2020; 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</p>	¶58,665

	<p>temporarily suspended 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. Any applicable penalties and interest will not begin to accrue until 7/16/ 2020 for any remaining unpaid balances due on 7/15/2020, and will not begin to accrue until 8/1/2020 for any remaining unpaid balances due on 7/31/2020. Interest at the rate provided in Mich. Comp. Laws Ann. § 205.30(3) will be added to a refund for amounts paid for tax year 2019 beginning 45 days after the claim for the refund is filed or 45 days after the date by which a return must be filed under this order, whichever is later. Additional interest under Mich. Comp. Laws Ann. § 205.30(4) or Mich. Comp. Laws Ann. § 205.30(5) do not apply to a 2019 income tax return for which the filing deadline was extended under this order. The extensions are automatic. Taxpayers do not need to file any additional forms or call the Michigan Department of Treasury to qualify.</p>		
MN	<p>Yes. Taxpayers filing their annual Minnesota Individual Income Tax return for tax year 2019 have until Wednesday, July 15, 2020, to file and make their payments without any penalties or interest due to the COVID-19 pandemic. The grace period does not include state estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year. The Minnesota partnership, fiduciary and S-corporation income tax payment due date of April 15, 2020 has not</p>	<p>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 Individuals, Minn. Dept. Rev., 04/24/2020</p>	<p>¶158,665</p>

	<p>changed, but under current Minnesota law, partnerships, fiduciaries, and S-corporations receive an automatic extension to file their state return to the date of any federal extension to file.</p>		
MO	<p>Yes. Due to the coronavirus (COVID-19) public health 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 all individual income tax returns and income tax returns filed by trusts or estates.</p>	<p>News Release, Missouri Department of Revenue, 03/21/2020</p>	<p>¶58,665</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. Update: 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; Mississippi Department of Revenue Response to Requests for Relief, Miss. Dept. Rev., 03/26/2020; Notice 80-20-002, Miss. Dept. Rev., 05/05/2020</p>	<p>¶58,665</p>
MT	<p>Yes The payment and filing deadlines for 2019 individual income taxpayers has been extended to July 15, 2020, in accordance with the new federal filing deadline, which was also extended to this date. The deadline for those making estimated individual income tax payments has also been extended to July 15 for both first and second quarters 2020. The Montana Department of Revenue has determined that payments from the federal government related to the COVID-19 outbreak are exempt from state income tax. In addition, the Department may allow deferral of</p>	<p>Montana Department of Revenue Release- Payment Plans, 03/18/2020;mMontana Department of Revenue Release: COVID-19 federal stimulus payments to individuals are tax-free, 04/01/2020;Montana DOR Release: Governor Bullock Extends Montana's Tax Filing Deadline to July 15, 2020, 03/20/2020.</p>	<p>¶58,665</p>

	<p>payments for taxpayers currently on payment plans for up to one month at a time. Update: 4/3/2020 4/3/2020</p>		
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 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. 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</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 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>	<p>¶158,665</p>

	<p>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 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</p>		
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	franchise, corporate income, personal income, and sales and use tax.		
ND	<p>Yes. Tax returns and payments originally due between April 1, 2020 and July 15, 2020 are timely if filed and paid by July 15, 2020.</p> <p>Update: 04/16/2020 ND relief matches IRS relief for tax returns originally due between April 1, 2020 and July 15, 2020.</p>	North Dakota COVID-19 Tax Guidance, 04/14/2020	¶158,665
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 to July 15, 2020 due to the impacts of the COVID-19. The extension also applies to state income tax payments and estimated tax payments due on April 15. However, estimated tax payments due on June 15 have not been extended and remain 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>Update: 03/25/2020 to reflect COVID-19 relief</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; Frequently Asked Questions about the Income Tax Due Date Extension, Neb. Dept. of Revenue, 04/23/2020.	¶158,665
NH	<p>Yes. New Hampshire has not extended the deadline to file or pay the Interest and Dividends Tax due to COVID-19.</p> <p>However, taxpayers who are impacted by the COVID-19 pandemic and unable to pay the amount due on April 15, 2020, who owed \$10,000 or less in taxes for tax year 2018, will have until June 15, 2020 to remit payment without typical penalties and</p>	New Hampshire Technical Information Release No. 2020-001, , 03/30/2020; News release, 03/23/2020.	¶158,665

	<p>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>Update: 03/31/2020 Filing and payment extension interest and penalty relief to 11/15/2020</p>		
NJ	<p>Yes.</p> <p>Legislation was signed that extended the due date for April 15, 2020 returns and payments until July 15, 2020. Returns and payments due on dates other than April 15, 2020 were not extended.</p> <p>Update: 05/01/2020 Updated COVID-19 guidance.</p>	L. 2020 Chapter 19 § 1 ; COVID-19 Tax Related Information, 04/28/2020	¶58,665
NM	<p>Yes.</p> <p>The state has extended the filing dates to July 15, 2020 for personal income tax returns and payments. No penalties or interest will be assessed on income tax payments normally due on April 15 as long as payment is received by July 15, 2020.</p>	Bulletin 100.35, 03/25/2020; News release, 03/25/2020; News release, 03/20/2020	¶58,665
NV	N/A	N/A	N/A
NY	<p>Yes.</p> <p>The Department of Taxation and Finance has issued personal income tax guidance in response to the COVID-19 pandemic. 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.</p> <p>The extension also applies to personal income taxes administered by the Department that are reported on the New York State</p>	New York Special Tax Department Notice No. N-20-2, , 03/01/2020	¶58,665

	<p>personal income tax return, such as: New York City resident tax, Yonkers resident income tax surcharge, Yonkers nonresident earnings tax, and metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment. In addition, the extension 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.</p> <p>Update: 04/15/2020 Department update on COVID-19 relief</p>		
OH	<p>Yes. Ohio follows the federal government and the Internal Revenue Service (IRS) in extending the deadline to file and pay the state income tax to July 15, 2020, with no interest and penalties on payments made during the extension period.</p> <p>Update: 03/27/2020 Ohio filing and payment date extended for tax year 2019 due to COVID-19.</p>	L. 2020 H197 28 , effective 03/27/2020 unless otherwise stated; News Release: Ohio Extending Income Tax Filing and Payment Deadline, Ohio Dep't. Rev, 03/27/2020; IRS Revenue Notice 2020-18	¶158,665
OK	<p>Yes. Oklahoma 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.</p> <p>Update: 4/10/2020 6/30 estimated tax payment not extended for COVID-19</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	¶158,665

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 personal income tax, transit self-employment tax, fiduciary and estate 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.</p> <p>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 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>Update: 04/24/2020 COVID-19 tax relief</p>	<p>Revenue Director Order 2020-01, 03/24/2020; Revenue Director Order 2020-02, 04/20/2020; Revenue Director's Order Q&A, 04/20/2020</p>	¶158,665
PA	<p>Yes. Pennsylvania has extended the deadline for filing and paying 2019 taxes to July 15, 2020 in response to COVID-19.</p>	<p>Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020</p>	¶158,665
RI	<p>Yes. Due to the coronavirus (COVID-19) pandemic, Rhode Island will mirror the federal extensions involving the April 15, 2020 deadline</p>	<p>Rhode Island Advisory No. 2020-11, , 04/06/2020</p>	¶158,665

	<p>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 Division 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>The following calendar year filings and payments normally due April 15, 2020 have been extended to July 15, 2020: personal income tax annual return (Forms RI-1040 and RI-1040NR); personal income tax extension (Form RI-4868); personal income estimated tax (Form RI-1040ES); property tax relief (Form RI-1040H); residential lead abatement credit (Form RI-6238); estate and trust income tax return (Form RI-1041); estate and trust estimated income tax (Form RI-1041ES); 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); and pass-through withholding extension (Form RI-4868PT). The advisory notes that the new deadline for pass-through withholding applies only to trusts and single-member LLCs with a normal due date of April 15.</p>		
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 originally due</p>	<p>South Carolina Information Letter No. 20-4, , 03/23/2020; South Carolina Information Letter No. 20-3, , 03/17/2020</p>	<p>¶158,665</p>

	04/15/2020 to 07/15/2020. Interest or penalties related to this tax relief will be waived. 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.		
SD	N/A	N/A	N/A
TN	Yes. The Department has announced that the due date for Hall income tax returns is July 15, 2020.	Tenn. Code Ann. § 67-1-114(b) ; Tennessee Important Notice No. 20-06, , 03/01/2020 Update: 03/27/2020 Modified on March 31, 2020 as a result of the COVID-19 emergency	¶158,665
TX	N/A	N/A	N/A
UT	Yes. COVID-19 extension Due to the COVID-19 pandemic and in conformity with the IRS, tax year 2019 filing and payment due dates are extended to July 15, 2020. Update: 03/25/2020 The 2019 tax year filing due date is extended to 07/15/2020	Utah Code Ann. § 59-10-514.2(2)(a)(i) ; Utah News Release on Approval of Extended Filing and Payment Deadlines, Utah State Tax Comm'n, 03/26/2020; 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 Pandemic, Utah State Tax Comm'n, 03/17/2020	¶158,665
VA	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. Update: 05/06/2020 Virginia is providing payment extension and interest waiver	Virginia Tax Bulletin No. 20-4, , 03/20/2020; Virginia Tax Bulletin No. 20-5, , 04/27/2020	¶158,665

	in response to COVID-19		
VT	Yes. In response to the COVID-19 emergency, the Vermont Department of Taxes announced that the upcoming due date for personal income taxes is extended from April 15, 2020 to July 15, 2020 without penalties or interest.	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	¶158,665
WA	N/A	N/A	N/A
WI	Yes. COVID-19 extension Due to the COVID-19 pandemic and in conformity with the IRS, tax year 2019 filing and payment due dates are extended to July 15, 2020.	Wisconsin News for Tax Practitioners No. 04/19/2020, , 04/19/2020; Department of Revenue Announces More Extended Filing Deadlines to July 15, Wis. Dept. Rev., 04/13/2020; 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	¶158,665
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. The rebate check, issued under the federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act), is not subject to state personal income tax. Update: 04/15/2020 Updated to reflect West Virginia's treatment of CARES Act	IRS Revenue Notice 2020-18; Form IT-140-Personal Income Tax Resident Instructions, ¶159,505; West Virginia Administrative Notice No. 2020-16, , 03/27/2020; Executive Order No. 13-20, West Virginia Governor Jim Justice, 03/26/2020; West Virginia Income Tax Filing and Payment Deadlines Questions and Answers, West Virginia State Tax Department, 04/01/2020	¶158,665

	rebate checks; previously updated to reflect West Virginia's COVID-19 guidance		
WY	N/A	N/A	N/A

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