



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

State	Filing Date	Payment Date	Additional Comment	Authority	Editorial Reference
AK	N/A	N/A	N/A	N/A	N/A
AL	7/15/2020	7/15/2020	<p>The individual income tax filing and payment due date has been extended to July 15, 2020 from April 15, 2020.</p> <p>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.</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 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;</p> <p>Order of the Commissioner of Revenue, 03/23/2020;</p> <p>Release, Ala. Dept. of Rev., 03/17/2020.</p>	¶158,665
AR	7/15/2020	7/15/2020	<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. The Arkansas Department of Finance and Administration is evaluating the impact on the state budget before deciding whether the deadline to file or pay state taxes will be extended.</p>	<p>COVID-19: DFA Frequently Asked Questions, AR Dept. of Fin. and Admin., 03/20/2020</p>	¶158,665
AZ	7/15/2020	7/15/2020	<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>	<p>News Release-ADOR Extends Income Tax Deadline to July 15, 2020, Ariz. Dept. of Rev., 03/20/2020.</p>	¶158,665
CA	7/15/2020	7/15/2020	<p>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.</p> <p>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: 2019 Taxable Year, California Franchise Tax Board, 03/18/2020</p>	¶158,665
CO	7/15/2020	7/15/2020	<p>In response to the coronavirus (COVID-19) outbreak, on March 18, 2020, the Internal Revenue Service (IRS) extended the payment deadline from April 15 to July 15, 2020, but did not extend the filing deadline. On March 20, 2020, Treasury Secretary Steven Mnuchin announced that the deadline for filing federal returns will move from April 15 to July 15, 2020. Colorado has yet to issue guidance in response to these announcements.</p>	N/A	¶158,665



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CT	7/15/2020	7/15/2020	<p>The Department of Revenue Services has extended filing and payment deadlines for personal income tax returns to July 15, 2020.</p> <p>The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020.</p> <p>The filing date for the 2019 Form CT-1065/CT-1120 SI Connecticut pass-through entity tax return is extended to April 15, 2020 and the payment deadline is extended to June 15, 2020.</p> <p>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.</p> <p>Update: 3/23/2020 3/23/2020</p>	: CT Dept. of Revenue Services extends personal income tax filing and payments deadlines, 03/20/2020; DRS Extends Filing Deadline for Certain Annual State Business Tax Returns, 03/16/2020	¶158,665
DC	4/15/2020	4/15/2020	No.	N/A	¶158,665
DE	7/15/2020	7/15/2020	No.	N/A	¶158,665
FL	N/A	N/A	N/A	N/A	N/A
GA	4/15/2020	4/15/2020	No.	N/A	¶158,665
HI	7/20/2020	7/20/2020	The Department of Revenue states that all due dates are presently unchanged. The Department is aware of the IRS changes to filing and payment dates, and a decision is pending.	Department of Taxation: COVID-19 Operational Status, 03/22/2020	¶158,665
IA	7/31/2020	7/31/2020	<p>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.</p> <p>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.</p>	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	6/15/2020	6/15/2020	In response to the coronavirus (COVID-19) outbreak, on March 18, 2020, the Internal Revenue Service (IRS) extended the payment deadline from April 15 to July 15, 2020, but did not extend the filing deadline. On March 20, 2020, Treasury Secretary Steven Mnuchin announced that the deadline for filing federal returns will move from April 15 to July 15, 2020. Idaho has yet to issue guidance in response to these announcements.	N/A	¶158,665
IL	7/15/2020	7/15/2020	No	N/A	¶158,665
IN	7/15/2020	7/15/2020	Individual tax returns and payments, along with estimated payments originally due by April 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.	DOR Announces Filing and Payment Extensions, Ind. Dept. of Rev., 03/19/2020.	¶158,665



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KS	7/15/2020	7/15/2020	<p>Kansas has not yet responded to COVID-19 with tax relief.</p> <p>However, the IRS has announced that the federal income tax return filing deadline for all taxpayers and businesses will be extended to July 15, 2020.</p>	IRS Revenue Notice 2020-18, 03/20/2020	¶158,665
KY	7/15/2020	7/15/2020	<p>The tax year 2019 Kentucky personal income tax return filing and payment due dates (including first quarter estimated tax payments for 2020) have been extended from April 15, 2020 to July 15, 2020.</p> <p>Late filing and payment penalties will be waived for 2019 Kentucky personal income returns that are filed by and payments that are made by July 15, 2020.</p> <p>Interest applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. Update: 3/23/2020 3/23/2020</p>	Kentucky Income Tax Return Filing Date Extended to July 15, 03/22/2020	¶158,665
LA	7/15/2020	7/15/2020	<p>The prescription of all tax assessments is suspended from 3/16/2020 to 4/13/2020.</p> <p>Collection activity by distraint and sale on delinquent taxpayer accounts is temporarily suspended; however, delinquency interest and penalties will continue to accrue.</p>	Louisiana Revenue Bulletin No. 20-008, , 03/19/2020 ; Proclamation No. JBE 2020-30, 03/16/2020	¶158,665
MA	4/15/2020	4/15/2020	No.	N/A	¶158,665



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MD	7/15/2020	7/15/2020	Due to the COVID-19 pandemic and associated restrictions on activity, the federal government extended the deadline for filing 2019 federal income tax returns and submitting 2019 federal income tax payments by 90 days to July 15, 2020. Maryland individual, corporate, pass-through entity, and fiduciary taxpayers are afforded the same relief at the Maryland level. Unlike the federal extension, which included only those taxpayers who owed under a certain amount of tax, the Maryland extension applies to all taxpayers. Interest and penalty will be assessed on any unpaid tax from July 15, 2020 until the date the tax is paid. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the extension for filing returns and payment, as well as March quarterly estimated payments of 2020 taxes. The extension is automatic and does not require the filing or requesting of the extension to take advantage of the extended deadline. Individual taxpayers who are paying by check or money order should submit their payment, along with Maryland Form PV, by July 15, 2020.	Maryland Tax Alert 03-20, Maryland Comptroller's Office, 03/23/2020	¶158,665
ME	4/15/2020	4/15/2020	In response to the coronavirus (COVID-19) outbreak, on March 18, 2020, the Internal Revenue Service (IRS) extended the payment deadline from April 15 to July 15, 2020, but did not extend the filing deadline. On March 20, 2020, Treasury Secretary Steven Mnuchin announced that the deadline for filing federal returns will move from April 15 to July 15, 2020. Maine has yet to issue guidance in response to these announcements.	N/A	¶158,665
MI	4/15/2020	4/15/2020	No.	N/A	¶158,665
MN	7/15/2020	7/15/2020	Although the Minnesota Department of Revenue has noted the Internal Revenue Service has extended the deadline for filing federal income tax returns and payments to July 15, 2020. The Department has indicated that at this time, federal and Minnesota individual income tax returns are still due April 15, 2020.  If a taxpayer is unable to file and pay on time because of coronavirus (COVID-19) illness or related situation, the taxpayer may ask the Department to abate (cancel) penalties and interest for late filing or payment if the taxpayer has a reasonable cause.	Our Response to COVID-19, Minn. Dept. Rev., 03/23/2020	¶158,665



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MO	7/15/2020	7/15/2020	<p>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.</p> <p>The payment relief applies to all individual income tax returns and income tax returns filed by trusts or estates.</p>	News Release, Missouri Department of Revenue, 03/21/2020	¶58,665
MS	4/15/2020	4/15/2020	<p>Mississippi has not yet responded to COVID-19 with tax relief.</p> <p>However, the IRS has announced that the federal income tax return filing deadline for all taxpayers and businesses will be extended to July 15, 2020.</p>	IRS Revenue Notice 2020-18, 03/20/2020	¶58,665
MT	N/A	N/A	N/A	N/A	N/A
NC	7/15/2020	7/15/2020	<p>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 announced change from the Internal Revenue Service (IRS). In addition to the filing extension, the Department will not charge penalties for those filing and paying their taxes after April 15, 2020, as long as they file and pay their taxes before the updated July 15, 2020 deadline. These changes do not apply to trust taxes, such as sales and use or withholding taxes. The Department will issue official notification once the IRS publishes their guidance, which has not happened at the time of this release. Further, North Carolina provides a limited-time 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 March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020.</p>	<p>Tax Filing Deadline Extended to July 15, 2020, N.C. Dept. of Rev., 03/21/2020;</p> <p>Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease, N.C. Dept. of Revenue, 03/17/2020</p>	¶58,665
ND	4/15/2020	4/15/2020	<p>While North Dakota has advised that the payment and filing deadlines are April 15, 2020, it also advised that there would be no penalty or interest imposed if the return was filed and payment was made by July 15, 2020.</p>	Guidance for North Dakota Taxpayer During COVID-19 Precautions, 03/20/2020.	¶58,665



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NE	4/15/2020	4/15/2020	The Nebraska Department of Revenue has not yet issued personal income tax guidance in response to the Coronavirus (COVID-19). However, the IRS has issued a notice informing taxpayers that federal income tax returns and payments originally due on April 15 are now due on July 15. Taxpayers will not incur any penalties and interest when filing and paying the taxes due on that date. As Nebraska automatically follows federal law, it appears Nebraska returns will also be due on July 15, 2020.	IRS Revenue Notice 2020-18; Neb. Rev. Stat. § 77-2768	¶58,665
NH	4/15/2020	4/15/2020	No	N/A	¶58,665
NJ	4/15/2020	4/15/2020	However, both houses of the New Jersey legislature have passed legislation that provides for an extension if an extension is provided by IRS.  Under that legislation, the due date cannot be extended beyond June 30, 2020.	Assembly Bill 3841	¶58,665
NM	7/15/2020	7/15/2020	The state has extended the filing dates to July 15, 2020 for corporate income tax returns and payments.  Withholding tax returns and payments due between March 25, 2020 and July 25, 2020 may be submitted without penalty no later than July 25, 2020.  Taxpayers who elect to take advantage of the income tax extensions will not be assessed penalties as long as payment is received by the original statutory date that tax is due because the Department has no authority to waive interest.	News release, 03/20/2020	¶58,665
NV	N/A	N/A	N/A	N/A	N/A
NY	7/15/2020	7/15/2020	Department of Taxation and Finance has not yet issued personal income tax guidance in response to the Coronavirus (COVID-19). However, in a March 23, 2020 press conference, Governor Cuomo indicated that New York would be following the federal income tax extension permitting New York income tax returns and tax payments to be filed and made on or before July 15, 2020 instead of the April 15 statutory due date.  Update: 3/23/2020 3/23/2020 The Department will likely issue guidance in the coming days in light of Governor Cuomo's statement and the IRS's notice informing taxpayers of the federal extension.  Update: 03/23/2020	IRS Revenue Notice 2020-18	¶58,665



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OH	4/15/2020	4/15/2020	In response to the coronavirus (COVID-19) outbreak, on March 18, 2020, the Internal Revenue Service (IRS) extended the payment deadline from April 15 to July 15, 2020, but did not extend the filing deadline. On March 20, 2020, Treasury Secretary Steven Mnuchin announced that the deadline for filing federal returns will move from April 15 to July 15, 2020. Ohio has yet to issue guidance in response to these announcements.	N/A	¶158,665
OK	7/15/2020	7/15/2020	Mirroring the guidance issued by the IRS, 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.	Oklahoma Tax Commission extends Oklahoma income tax filing date to July 15, 2020, Oklahoma Tax Commission, 03/23/2020	¶158,665
OR	4/15/2020	4/15/2020	The Oregon Department of Revenue is evaluating its options and authority under the statutes to provide relief for Oregon and its taxpayers, and expects to make a decision soon.	COVID-19 Tax Relief Options, Or. Dept. Rev., 03/19/2020	¶158,665
PA	7/15/2020	7/15/2020	Pennsylvania has extended the deadline for filing and paying 2019 taxes to July 15, 2020 in response to COVID-19.	Pennsylvania Extends Personal Income Tax Return Filing Deadline to July 15, 2020	¶158,665
RI	7/15/2020	7/15/2020	In conjunction with announcements made on March 20, 2020 by U.S. Treasury Secretary Steven T. Mnuchin and Rhode Island Governor Gina M. Raimondo involving the April 15, 2020 deadline for certain tax filings and tax payments, the Rhode Island Division of Taxation will mirror the federal extensions to July 15, 2020. At the time of the posting of this information on its website blog, the Division was waiting for the issuance of written guidance from the Internal Revenue Service. The Division intends to post further guidance as soon as possible on its special webpage pertaining to the coronavirus (COVID-19).	April Filing Deadline, R.I. Div. of Taxation, 03/20/2020.	¶158,665
SC	6/1/2020	6/1/2020	Effective April 1, 2020, individuals and businesses affected by the Coronavirus (COVID-19) will have until June 1, 2020 to file and pay taxes for returns that are due between April 1, 2020 and June 1, 2020, with no penalties or interest.	South Carolina Information Letter No. 20-3, , 03/17/2020	¶158,665
SD	N/A	N/A	N/A	N/A	N/A
TN	4/15/2020	4/15/2020	The Department has not announced that it will conform to the federal relief that has been provided. However, it is anticipated that Tennessee will extend the Tennessee filing and/or payment deadlines to the same extent that the federal government has extended the deadlines.	Tenn. Code Ann. § 67-1-114(b)	¶158,665



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TX	N/A	N/A	N/A	N/A	N/A
UT	4/15/2020	4/15/2020	<p>In a news release, the Utah State Tax Commission announced that in light of the COVID-19 pandemic, the due date of the 2019 Utah individual income tax return is the same day as the due date of the federal individual income tax return; if the IRS changes the due date due to the outbreak, Utah'</p> <p>However, in a subsequent news release, this information no longer appears. Instead, the tax commission stated that Utah grants an automatic paperless 6-month extension.</p> <p>Update: 03/23/2020 The deadline for payment of Utah state income taxes has not changed at this time.</p>	<p>News Release: Procedural Changes Due to COVID-19 Pandemic, Utah State Tax Comm'n, 03/17/2020 ; Updated News Release: Procedural Changes Due to COVID-19 Pandemic, Utah State Tax Comm'n, 03/19/2020</p>	¶158,665
VA	6/1/2020	6/1/2020	<p>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.</p> <p>Interest will continue to accrue, and filing must still be made timely.</p>	Virginia Tax Bulletin No. 20-4, , 03/20/2020	¶158,665
VT	7/15/2020	7/15/2020	<p>On March 23, 2020, in response to the Coronavirus (COVID-19) emergency, the Vermont Department of Taxes announced that the upcoming due date for personal income taxes are extended from April 15, 2020 to July 15, 2020 without penalties or interest.</p>	<p>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</p>	¶158,665
WA	N/A	N/A	N/A	N/A	N/A
WI	7/15/2020	7/15/2020	Yes.	<p>Wisconsin Extends Tax Filing and Payment Deadline to July 15 Due to COVID-19 Pandemic, Wis. Dept. Rev., 03/21/2020</p>	¶158,665
WV	4/15/2020	4/15/2020	<p>In response to the coronavirus (COVID-19) outbreak, on March 18, 2020, the Internal Revenue Service (IRS) extended the payment deadline from April 15 to July 15, 2020, but did not extend the filing deadline.</p> <p>On March 20, 2020, Treasury Secretary Steven Mnuchin announced that the deadline for filing federal returns will move from April 15 to July 15, 2020. West Virginia has yet to issue guidance in response to these announcements..</p>	N/A	¶158,665
WY	N/A	N/A	N/A	N/A	N/A
Last run					
3/25/2020					