

Tax Filing and Tax Payment Relief for Coronavirus/COVID-19 Pandemic as of 7/9/2020

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Jurisdiction	Relief Guidance
Federal	Income: 7/15 for all taxpayers with income tax returns and estimated tax payments due on or after 4/1 and before 7/15, including returns, payments, quarterly estimated tax payments, and other specified forms (Notice 2020-18; Notice 2020-23)
	Transfer Taxes: 7/15 for all taxpayers with gift and GST tax returns due on or after 4/1 and before 7/15 (Notice 2020-20; Notice 2020-23)
Alabama	Income: 7/15 for individual/corporate income tax returns/payments/estimated tax payments due 4/15 (Order of the Commissioner of Revenue, Alabama Department of Revenue, March 23, 2020)
	Sales and Use: Late payment penalties waived for small businesses and food and accommodation businesses failing to timely pay Feb., Mar., and Apr. payments (Executive Order, Alabama Commissioner of the Department of Revenue, March 19, 2020)
Alaska	Income: 7/15 payment due date for corporate income/estimated payments due on or after 4/15 and before 7/15; return due 8/14 (Notice, Alaska Department of Revenue, April 2, 2020); 7/15 for partnership information returns due 4/15 (Ch. 10 (S.B. 241), Laws 2020)
Arizona	Income: 7/15 for filing and paying state individual, corporate and fiduciary income taxes (News Release, Department of Revenue, March 20, 2020)
Arkansas	Income: 7/15 for personal income/S corporation/fiduciary/partnership/composite returns/payments due 4/15 (COVID-19: DFA Frequently Asked Questions, March 23, 2020; News Release, Arkansas Department of Finance and Administration, March 27, 2020)
	Franchise Tax: Penalty/interest for annual franchise tax payments due 5/1, waived if paid by 7/15 (News Release, Arkansas Secretary of State John Thurston, March 31, 2020)
California	Income: 7/15 for all personal income tax and corporate tax returns/payments/estimated tax payments (News Release, Franchise Tax Board, March 18, 2020)
	Sales and Use: 3-month extension to file returns/pay taxes for all small businesses (with less than \$1 million in tax). First quarter 2020 returns due 7/31/20. Small businesses (with less than \$5 million in taxable annual sales) can take a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability. (Press Release, California Gov. Gavin Newsom, April 2, 2020; COVID-19 State of Emergency, California Department of Tax and Fee Administration, April 2020)
Colorado	Income: 7/15 for all corporate and personal income tax payments, including estimated payments, with original due dates between 4/15 and 7/15. (Executive Order D 2020-010, Colorado Gov. Jared Polis, March 20, 2020; Executive Order D 2020-040, Colorado Gov. Jared Polis, April 18, 2020; Emergency Regulations 39-22-608-2 and 39-22-609-1, Colorado Department of Revenue, effective April 20, 2020; Executive Order D 2020-069, Colorado Gov. Jared Polis, May 17, 2020; Executive Order D 2020-105, Colorado Gov. Jared Polis, June 15, 2020)
	Sales and Use: 5/20 for state and state-administered local sales taxes due 4/20 (Executive Order D 2020 023, April 5, 2020, Colorado Gov. Jared Polis; Release, Colorado Department of Revenue, April 6, 2020)
Connecticut	Income: 7/15 for personal income tax filing/payment; 6/15 for corporation/unrelated business taxes filing/payment; 4/15 for pass-through entity taxes filing & 6/15 payment (Press Release, Department of Revenue Services, March 16, 2020; Press Release, Department of Revenue Services, March 20, 2020)
	Sales and Use: 5/31 for small businesses with monthly or quarterly sales and occupancy taxes due 3/31 or 4/30 (Press Release, Connecticut Gov. Ned Lamont, March 30, 2020; DRS COVID-19 Response: Frequently Asked Questions FAQs, Connecticut Department of Revenue Services, March 30, 2020)
	Transfer Taxes: 7/15 for all taxpayers with gift and estate tax returns due between 4/1 and 7/15 (Dept. of Revenue, DRS COVID-19 Response: FAQs (https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ))
Delaware	Income: 7/15 for all taxpayers with income tax returns due 4/15; estimated payments due 4/15 (TIM 2020-1, Delaware Division of Revenue, March 23, 2020)

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Jurisdiction	Relief Guidance
District of Columbia	<p>Income: 7/15 for income/fiduciary/partnership/franchise tax returns due 4/15; est. payments unchanged (Press Release, MyTaxDC, March 23, 2020; Press Release, Office of Tax and Revenue, March 26, 2020)</p> <p>Sales and Use: Interest and penalties generally waived for Feb. and Mar. payments paid by 7/20 (OTR Tax Notice 2020-02, Office of Tax and Revenue, March 20, 2020)</p>
Florida	<p>Income: 8/3 for corporation income tax returns due 5/1, 6/1, and 7/1. 6/1 for payments due 5/1. (Order of Emergency Waiver/Deviation #20-52-DOR-003, Florida Department of Revenue, April 27, 2020)</p> <p>Sales and Use: Penalties and interest waived for late paid Feb. collections paid by 3/31; penalties and interest waived for adversely affected taxpayers paying Mar. collections by 4/30 (Order of Emergency Waiver/Deviation No. 20-52-DOR-002, Florida Department of Revenue, March 26, 2020)</p>
Georgia	Income: 7/15 for all taxpayers with income tax returns due 4/15 (Press Release, Office of the Governor, March 23, 2020)
Hawaii	Income: 7/20 for income tax returns/payments due 4/20 through 6/20 (Announcement 2020-01, Department of Taxation, March 23, 2020)
Idaho	Income: 6/15 for income tax return filing and payment (Press Release, Idaho Gov. Brad Little, March 23, 2020)
Illinois	<p>Income: 7/15 for all corporations/trusts/individual income tax return filings/payments (Informational Bulletin FY 2020-24, Illinois Department of Revenue, March 25, 2020)</p> <p>Sales and Use: Penalties/interest waived for bars and restaurants w/less than \$75,000 in 2019 sales tax; liabilities for Mar., Apr., and May due in four installments beginning 5/20 (Informational Bulletin FY 2020-23, Illinois Department of Revenue, March 2020; Press Release, Illinois Governor's Office, March 19, 2020)</p> <p>Transfer Taxes: 7/15 for estate tax returns/payments due between 4/15 and 7/15 and 30-day extension to file/pay tax (Attorney General's Notice, March 16, 2020) due between 3/16 and 4/15 (https://illinoisattorneygeneral.gov/publications/estatetax.html)</p>
Indiana	Income: 7/15 for all taxpayers with income tax returns due 4/15 (Agency Announcement, Indiana Department of Revenue, March 19, 2020)
Iowa	<p>Income: 7/31 for filing/payment of income, franchise, moneys and credits taxes due 3/19 -- 7/31 (Iowa Department of Revenue Release, March 19, 2020)</p> <p>Sales and Use: Additional 60-day extension for filing returns/remit payments from original due date for period beginning 3/20 through 4/30. (Release, Iowa Department of Revenue, April 8, 2020)</p>
Kansas	Income: 7/15 for corporate/fiduciary/individual income tax returns/payments; penalties and interest waived for Q1 estimated taxes due 4/15 paid by 7/15 (Notice 20-01, Kansas Department of Revenue, March 23, 2020)
Kentucky	<p>Income: 7/15 filing/payment corporation/partnership/LLC/individual income tax/estimated payments due on 4/15 and before 7/15 (Press Release, Kentucky Department of Revenue, April 17, 2020)</p> <p>Transfer Tax: 7/15 for estate tax returns/payments due between 4/15 and 7/15 (Coronavirus (COVID-19) Information (https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx))</p>
Louisiana	<p>Income: 7/15 for corporate/personal/franchise tax returns/payments due in April and May (RIB 20-009, Louisiana Department of Revenue, March 23, 2020)</p> <p>Sales and Use: Feb. return and payment due date extended from 3/20 to 5/20 (RIB 20-008, Louisiana Department of Revenue, March 19, 2020); March and April 2020 sales tax returns due by June 30, 2020 (RIB 20-012, Louisiana Department of Revenue, May 22, 2020)</p>
Maine	Income: 7/15 for corporate and personal income, fiduciary, and franchise tax filing and payments, including first and second quarter estimated payments, and for fiscal-year estimated or final payments due between 4/16 and 6/15. (News Release, Maine Gov. Janet Mills, March 26, 2020; Maine Tax Alert Vol. 30, No. 4, Maine Revenue Services, March 2020; Maine Tax Alert Vol. 30, No. 11, Maine Revenue Services, April 2020)

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Maryland	Income: 7/15 for corporate/personal income tax filing/payment, and first/second quarter estimated payments (News Release, Comptroller of Maryland, March 18, 2020; Tax Alert 03-20, Comptroller of Maryland, March 23, 2020; COVID-19 FAQs, Comptroller of Maryland, April 2, 2020; Tax Alert 04-14-20A, Comptroller of Maryland, April 14, 2020)
	Sales and Use: 7/15 for sales and use returns and payments for Feb., Mar., Apr., and May (News Release, Comptroller of Maryland, April 14, 2020)
	Transfer Tax: 7/15 for estate tax returns/payments due between 4/1 and 7/15 (Comptroller of Maryland, COVID-19 Tax Relief Frequently Asked Questions, April 14, 2020 (https://www.marylandtaxes.gov/forms/COVID_19_FAQ.pdf))
Massachusetts	Income: 7/15 for personal income/estate/trust/partnership composite return/payment due 4/15; estimated payments due 4/15, 6/15 (TIR 20-4, Massachusetts Department of Revenue, April 3, 2020)
	Sales and Use: 6/20 for sales, meals and occupancy taxes due by certain small businesses (Press Release, Governor's Office, March 18, 2020)
Michigan	Income: 7/15 for all state/City of Detroit income tax returns/payments due 4/15-7/14; 7/31 for all state income tax returns/payments due 4/30-7/30; 7/15 or 7/31 for all non-Detroit city income tax returns/payments due 4/15 or 4/30, respectively, or as otherwise indicated by each city (Executive Order No. 2020-26, Michigan Gov. Gretchen Whitmer, March 27, 2020; Notice, Department of Treasury, April 17, 2020; Notice, Department of Treasury, April 28, 2020); Withholding returns/payments due 3/20, 4/20, and 5/20 may be filed/remitted by 6/22 without penalty/interest. (Notice, Department of Treasury, 5/15/20); 5/15 for City of Detroit quarterly/monthly withholding originally due 4/15 (Notice, Department of Treasury, April 28, 2020)
	Sales and Use: Returns and payments due 3/20 and 4/20 may be filed and remitted by 5/20 without penalty/interest (Notice, Department of Treasury, 4/14/20). Sales and use and withholding returns/payments (quarterly/monthly) originally due 3/20, 4/20, or 5/20, may now be filed by 6/22 (Notice, May 15, 2020) Sales, use, and withholding tax: Installment payment plan available for taxes due June 22, 2020 (February, March, April and May tax periods and first quarter) (Notice, Michigan Department of Treasury, May 26, 2020)
Minnesota	Income: 7/15 for Individual income tax returns/payments (Bulletin, Department of Revenue, March 23, 2020)
	Sales and Use: Grace period on sales and use tax payments, penalties, and interest extended to 5/20 (Press Release, Minnesota Department of Revenue, April 9, 2020; Executive Order 20-04, Minnesota Gov. Tim Walz, March 16, 2020)
	Transfer Tax: 7/15 for estate tax returns/payments due between 4/1 and 7/15 (https://www.revenue.state.mn.us/covid-19-faqs-individuals)
Mississippi	Income: 7/15 for corporate income/franchise/personal income/fiduciary taxes, including first/second quarter estimated payments (Notice 80-20-002, Mississippi Department of Revenue, May 5, 2020)
	Sales and Use: Interest and penalties on unpaid amounts waived during duration of federal emergency declaration (Press Release, Mississippi Department of Revenue, March 26, 2020)
Missouri	Income: 7/15 for corporate and individual income tax return/payments (News Release, Department of Revenue, March 21, 2020) 7/15 for partnership returns (News Release, Department of Revenue, April 14, 2020)
Montana	Income: 7/15 for individual and fiduciary income tax return filing/payment including Q1 estimated payments (Notice, Montana Department of Revenue, March 20, 2020)
Nebraska	Income: 7/15 for corporate/individual/fiduciary income tax and estimated returns/payments due 4/15 (Press Release, Office of Governor Pete Ricketts, March 23, 2020)
Nevada	
New Hampshire	Income: 6/15 for BPT/BET/I&D taxpayer earning under certain thresholds for returns due 4/15; safe harbors (Announcement, New Hampshire Department of Revenue Administration, March 23, 2020)

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New Jersey	Income: 7/15 announced, not adopted yet, for corporate and personal income tax returns and payments due 4/15 (Press Release, Governor Phil Murphy, April 1, 2020)
New Mexico	Income: 7/15 for corporate and personal income tax returns and payments due 4/15 -- 7/15 (Bulletin B-100.35, New Mexico Taxation and Revenue Department, March 2020; News Release, New Mexico Taxation and Revenue Department, March 25, 2020) Penalties and interest waived for failure to pay corporate, personal, or franchise tax payments due between 4/15 and 7/15 if paid in full by 4/15/21, and for failure to pay withholding taxes due between 3/25 and 7/25 if paid in full by 4/25/21. (Uncodified Sec. 4 (H.B. 6), First Special Session, Laws 2020)
New York	Income: 7/15 for individual/corporate/fiduciary returns/payments/estimated payments due 4/15 (Important Notice N-20-2, March 2020) Sales and Use: Penalties/interest may be waived for quarterly/annual tax filings/remittances due 3/20. Returns must be filed/amount due paid by June 22, 2020 for this relief to apply. (Important Notice N-20-1, New York Department of Taxation and Finance, March 2020; Important Notice N-20-6, New York Department of Taxation and Finance, May 2020)
New York City	Income: Penalties waived for business/excise taxes due 4/26 -- 6/25 (not including quarterly estimated payments due 6/15) if filed/paid by 7/15 (Finance Memorandum 20-5, NYC Department of Finance, May 22, 2020). Penalties waived for late-filed business/excise tax returns due 3/16 -- 4/25 (Finance Memorandum 20-2, NYC Department of Finance, March 19, 2020)
North Carolina	Income: 7/15 for corporate/individual/Scorp/partnership/fiduciary income/franchise returns due 4/15 (Important Notice: Department of Revenue Extends the Time to File Income and Franchise Tax Returns, North Carolina Department of Revenue, March 23, 2020) Sales and Use: Penalties waived for failure to file a return or pay a tax if tax is paid and return is filed by 7/15/20. (Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19), North Carolina Department of Revenue, March 31, 2020)
North Dakota	Income: 7/15 for income tax returns/payments/quarterly estimated payments due on or after 4/1 and before 7/15 (Notice, ND State Tax Commissioner's Office, April 15, 2020)
Ohio	Income: 7/15 for individual income/school district income/pass-through entity/municipal net profit (managed by state) taxes returns/payments due 4/15 (Press Release, Ohio Department of Taxation, March 27, 2020)
Oklahoma	Income: 7/15 for all taxpayers with income tax returns due 4/15 (Press Release, Oklahoma Tax Commission, March 23, 2020)
Oregon	Income: 7/15 for personal/corporate excise/income payments/filing. Fiscal year returns/payments due after 5/15 & 2020 estimated payments unchanged (Revenews, March 25, 2020) Transfer Tax: 7/15 for estate tax returns/payments due between 4/1 and 7/15 (https://www.oregon.gov/dor/Documents/Director-Order-FAQ.pdf)
Pennsylvania	Income: 7/15 for personal/S corporation/partnership/fiduciary income tax returns/payments due 4/15 and certain 2020 estimated payments; 8/14 for corporation returns and payments due 5/15 (Alert Details, Pennsylvania Department of Revenue website, March 23, 2020; Act No. 10, Laws of 2020, effective March 27, 2020; Press Release, Pennsylvania Department of Revenue, April 2, 2020) Sales and Use: Penalties waived for businesses required to make Accelerated Sales Tax prepayments by 3/20 (Alert Details, Pennsylvania Department of Revenue website, March 20, 2020) Transfer Tax: If filing/paying inheritance tax during office closure, County Register of Wills to indicate "received as of March 12, 2020," on return/receipt. Late filing penalties for inheritance tax payments received 3/12 until offices open waived (https://www.revenue.pa.gov/pages/COVID19.aspx)

Jurisdiction	Relief Guidance
Rhode Island	Income: 7/15 for all corporate/personal income/fiduciary/pass-through withholding/insurance premiums returns payments due 4/15. First and second quarter estimated tax payments and pass-through withholding estimated payments and extensions also extended to 7/15 (Release, Rhode Island Division of Taxation, March 20, 2020; ADV 2020-11, Rhode Island Division of Taxation, March 27, 2020; ADV 2020-21, Rhode Island Division of Taxation, May 21, 2020)
	Transfer Tax: 7/15 for estate tax returns/payments due between 4/1 and 7/15 (Rhode Island Dept. of Revenue ADV 2020-21, May 21, 2020 (http://www.tax.ri.gov/Advisory/ADV_2020_21.pdf))
South Carolina	Income: 7/15 for income tax returns/payments/quarterly estimated payments due on or after 4/1 and before 7/15 (Information Letter #20-8, South Carolina Department of Revenue, April 13, 2020)
	Sales and Use: Penalties/interest waived for payments due beginning 4/1 if paid by 6/1 (SC Information Letter #20-3, March 17, 2020; SC Information Letter #20-4, March 23, 2020)
South Dakota	
Tennessee	Income: 7/15-"Hall income tax"/franchise/excise tax returns/payments/quarterly estimated payments due 4/15 (Important Notice No. 20-06, Tennessee Department of Revenue, March 2020; Important Notice No. 20-05, March 2020)
	Sales and Use: 6/15 for filing and paying state and local business taxes due 4/15
Texas	Franchise Tax: 7/15 for franchise tax reports and payments due 5/15 (News Release, Comptroller of Public Accounts, April 2, 2020)
Utah	Income: 7/15 for all income tax returns/payments due 4/15 and corporate estimated tax payments due 6/15 (News Release, State Tax Commission, March 26, 2020; H.B. 3003, Laws 2020)
Vermont	Income: 7/15 for personal/corporate/fiduciary income filings/payments due 4/15, and estimated payments due between 4/15 and 7/15 (Press Releases, Vermont Department of Taxes, March 2020, and May 19, 2020)
	Sales and Use: Penalties and interest not charge for late submissions of taxes due 3/25 or 4/25
Virginia	Income: 6/1 for income tax payments/estimated payments due from 4/1 to 6/1 (Tax Bulletin 20-4, Virginia Department of Taxation, March 20, 2020)
	Sales and Use: Waiver of penalties and interest available by application for unpaid Feb. amounts paid by 4/20 (Ruling of Commissioner, P.D. 20-49, Virginia Department of Taxation, March 19, 2020; Tax Bulletin 20-5, Virginia Department of Taxation, April 27, 2020)
Washington	Sales and Use/B&O: first quarterly return due 6/30; annual return due 6/15
	Transfer Tax: 7/15 extension request if filing/paying state and federal estate tax. Request extension if filing/paying state estate tax only and negatively impacted by COVID-19 during Governor's state of emergency (https://dor.wa.gov/taxes-rates/other-taxes/estate-tax)
West Virginia	Income: 7/15 for C corporation/individual/fiduciary income tax filing/payment; estimated payments due 4/15, 6/15 (Administrative Notice 2020-16, West Virginia State Tax Department, March 26, 2020)
Wisconsin	Income: 7/15 for income tax payments/estimated income tax payments/returns due on or after 4/1 and before 7/15 (News for Tax Professionals, Wisconsin Department of Revenue, April 10, 2020)
	Sales and Use: 6/1 for returns due 3/31 - 4/30 and amounts due 4/30 - 6/1, upon extension request (Notice, Wisconsin Department of Revenue, March 27, 2020)
Wyoming	



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