



Updated MARCH 23: States are continuously updating their COVID-19 Tax Filing and Payment Information. Please use the links below to access the most current information on state websites and COVID-19 Tax Resources.

NSA will update this resource webpage on its NSA Members-Only website as new information becomes available. NSA will also circulate an updated version of this document once a week to its members via email.

State	State Website	Highlights of COVID-19 Tax Resources. Updated March 23, 2020.
Alabama	Alabama Department of Revenue	Alabama has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020.
Alaska	Alaska Department of Revenue	Alaska returns are due 30 days after the federal return due date. If the federal return is on extension, the Alaska return is automatically on extension.
Arizona	Arizona Department of Revenue	The Arizona Department of Revenue has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020.
Arkansas	Arkansas Department of Finance and Administration	Arkansas Corporate Income Tax returns are due 30 days after the federal return due date. If the federal return is on extension, the Arkansas return is automatically on extension.
California	State of California Franchise Tax Board	California is postponing until July 15 the filing and payment deadlines for all individuals and business entities for: 2019 tax returns, 2019 tax return payments, 2020 1st and 2nd quarter estimate payments, 2020 LLC taxes and fees, 2020 Non-wage withholding payments. CA COVID-19 File and Payment Extension Calendar

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Colorado	Colorado Department of Revenue	<p>Colorado income tax payment deadline has been extended for all Colorado taxpayers by 90 days until July 15, 2020. All income tax returns that were required to be filed by April 15, 2020 are granted a six-month extension and are due on or before October 15, 2020. The deadline for estimated payments has also been extended for the 2020 tax year. The penalties for estimated payments are also waived until July 15, 2020. This extension and these waivers do not apply to payments due pursuant to a notice of deficiency, notice of final determination, demand for payment, installment agreement, closing agreement, or other agreement or requirement to pay.</p> <p>This is similar to the Internal Revenue Service (IRS) extension, but applies to any income tax payment, regardless of the amount. Unlike the federal government, the state will not impose any caps on the amount of tax that can be deferred. The Governor also directed the Colorado Department of Revenue (CDOR) to coordinate with local governments that choose to extend tax payment deadlines for property tax, and sales and use tax. Colorado Tax Filing Details</p>

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Connecticut	Connecticut Department of Revenue Services	At the direction of Governor Ned Lamont, the Connecticut Department of Revenue Services (DRS) is extending the filing and payment deadline for personal income tax returns 90 days, to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020.
Delaware	Delaware Division of Revenue	No COVID-19 Related Information on Tax Payment & Filing Extensions.
District of Columbia	DC Office of the Chief Financial Officer	As of March 23, 2020, the District of Columbia Office of Tax and Revenue (OTR) tax filing and payment deadline extensions for business and real property taxpayers to assist with the economic impact of the COVID-19 pandemic. DC Tax filing and payment extension list
Florida	Florida Department of Revenue	The Florida Department of Revenue is monitoring developments pertaining to COVID-19 and is following guidance from federal and state officials. Florida Department of Revenue has established a dedicated team to address tax-related issues pertaining to COVID-19 and has created an email address, COVID19TAXHELP@FloridaRevenue.com , where you can share your questions and concerns. The

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		Department encourages all taxpayers to conduct their business with us through online services. Visit our website at FloridaRevenue.com for information and answers to your questions or contact Florida call center at (850) 488-6800.
Georgia	Georgia Department of Revenue	Georgia has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020.
Hawaii	Hawaii Department of Taxation	As of March 23, Hawaii's CURRENT Individual and Corporate Tax filing and payment deadlines have been maintained. The State will post any updates or changes to filings payment deadlines on their the Department of Taxation Website COVID-19 Website
Idaho	Idaho State Tax Commission	Idaho expected to follow Federal filing and payment deadlines. Official notification from Idaho State Tax Commission pending.
Illinois	Illinois Department of Revenue	Department of Revenue to defer sales tax payments for more than 24,000 small- and medium-sized bars and restaurants — accounting for nearly 80% of all such entities statewide. Eating and drinking establishments that incurred less than \$75,000 in sales tax liabilities last year will not be

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		<p>charged penalties or interest on payments due in March, April or May made late. The Department of Revenue estimates this will give relief to nearly 80% of bars and restaurants in Illinois.</p> <p>Penalties and interest will be automatically waived; however, qualified taxpayers must still file their sales tax return even if they are unable to make a payment. Any taxpayers taking advantage of this relief will be required to pay their sales tax liabilities due in March, April and May in four installments starting on May 20 and extending through August 20. For more information, please view IDOR's informational bulletin available at tax.illinois.gov. Illinois Tax Relief Announcement</p>
Indiana	Indiana Department of Revenue	Individual Indiana tax returns and payments, along with estimated payments originally due by April 15, 2020 are now due on or before July 15, 2020. Indiana corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020.
Iowa	Iowa Department of Revenue	For Iowa residents and taxpayers doing business in Iowa, the Department of Revenue will extend through July 31, 2020

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		<p>filings for various types of returns (e.g., individual income, corporate income, franchise tax, partnership, and moneys and credits tax reports) due on or after March 19, 2020 and before July 31, 2020. The Department will also extend until July 31, 2020 the time to pay taxes due associated with those returns. This extension does not apply to estimated tax payments. For taxpayers that remit income tax withholding on a semi-monthly basis, the deposit due date for the period ending March 15, 2020 is extended from March 25, 2020 to April 10, 2020. No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines.</p> <p>Iowa Order Granting Certain Tax Extensions</p>
Kansas	Kansas Department of Revenue	<p>Kansas has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. The order also includes pushing the payment deadline to July 15, 2020.</p>
Kentucky	Kentucky Department of Revenue	<p>Kentucky will follow Federal Tax filing and payment deadlines. Kentucky Governor's Announcement</p>
Louisiana	Louisiana Department of Revenue	<p>Louisiana has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. Louisiana Tax Calendar & COVID-19 Extensions</p>

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Maine	Maine Revenue Services	Maine has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020.
Maryland	Comptroller of Maryland	Maryland Income Tax Deadline Extended to July 15, 2020. No interest or penalty for late payment to be imposed if 2019 tax payments made by July 15, 2020. Comptroller New Release March 18
Massachusetts	Massachusetts Department of Revenue	Massachusetts has announced tax relief on certain taxes, including sales tax, meals tax, and room and occupancy taxes. All taxes due in March, April and May will now be due on June 20, 2020. All penalties and interest that would otherwise apply will be waived. Businesses who paid less than \$150,000 in sales tax plus meal taxes in the year ending February 29, 2020 will be eligible for sales and meals tax relief. MA Governor Announcement on Tax Relief
Michigan	Michigan Department of Treasury	Michigan Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of the

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		return due on March 20, 2020. The waiver will be effective for a period of 30 days; therefore, any return or payment currently due on March 20, 2020 may be submitted to the Department without penalty or interest through April 20, 2020. The waiver is not available for accelerated sales, use, or withholding tax filers. Those taxpayers should continue to file returns and remit any tax due as of the original due dates. MI Penalty & Interest Information
Minnesota	Minnesota Department of Revenue	<p>Minnesota has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. This includes all estimated and other tax payments for tax year 2019 that would otherwise be due April 15, 2020. It does not include: Estimated tax payments for Minnesota income tax due April 15 for the 2020 tax year; or Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes, though these taxpayers can receive an automatic extension. See Business Tax Deadlines (below) for details.</p> <p>The Minnesota due date of April 15, 2020 has not changed for Corporation Franchise, S Corporation, Partnership, or Fiduciary taxes. However, under state law, C corporations receive an automatic extension to file their Minnesota return</p>

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		to the later of November 15, 2020, or the date of any federal extension to file. S corporations, partnerships, and fiduciaries receive an automatic extension to file their state return to the date of any federal extension to file. MN COVID-19 Response & Filing and Payment Calendar
Mississippi	Mississippi Department of Revenue	The Mississippi deadline to file and pay the 2019 individual income tax and corporate income tax is extended until <u>May 15, 2020</u> (does NOT coincide with Federal Extension). The first quarter 2020 estimated tax payment is also extended until May 15, 2020. Penalty and interest will not accrue on the extension period through May 15, 2020. Withholding tax payments for the month of April are extended until May 15, 2020. The extension does not apply to Sales Tax, Use Tax, or any other tax types. These returns should be filed and paid on the normal due date. The extension also does not apply to payments on prior liabilities. However, the Department will consider an extension of time to file and pay on a case-by-case basis. These requests should be directed to our customer service line at 601-923-7700.
Missouri	Missouri Department of Revenue	Income tax payment deadlines for individual and corporate income returns with a due date of April 15, 2020, are extended until July 15, 2020. This payment relief applies to

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		all individual income tax returns, income tax returns filed by C Corporations, and income tax returns filed by trusts or estates. The Department of Revenue will automatically provide this relief, so filers do not need to take any additional steps to qualify. This relief for individuals and corporations will also include estimated tax payments for tax year 2020 that are due on April 15, 2020. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Individuals and corporations that file their return or request an extension of time to file by July 15, 2020, will automatically avoid interest and penalties on the tax paid by July 15. Missouri Governor's March 21 Statement
Montana	Montana Department of Revenue	Montana has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. Montana Governor's Announcement extending filing and payment
Nebraska	Nebraska Department of Revenue	Nebraska has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020.
Nevada	Nevada Department of Taxation	No COVID-19 Related Information on Tax Payment & Filing Extensions.

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New Hampshire	New Hampshire Department of Revenue Administration	<p>As of March 23, New Hampshire has not extended the deadline to file or pay the Business Tax (Business Profits Tax and Business Enterprise Tax), Interest & Dividends Tax, Meals & Rentals Tax, or any other tax administered by the New Hampshire Department of Revenue Administration (DRA).</p> <p>Tax Year 2019 Business Tax and Interest & Dividends Tax Returns are due on April 15, 2020. Taxpayers who have paid their tax in full by the return due date are entitled to an automatic 7-month extension of the time to file your New Hampshire Business Tax or Interest & Dividends Tax return. No extension form is required.</p> <p>First quarter estimate payments for calendar year Business Tax and Interest & Dividends taxpayers are also due on April 15, 2020.</p> <p>Meals & Rentals Tax returns and payments for the month of March are also due on April 15, 2020.</p>
New Jersey	New Jersey Division of Taxation	<p>As of March 23, New Jersey Legislature has introduced AB 3841/SB 2300, which would automatically extend the time to</p>

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		file and pay taxes based on any federal extensions, but with a deadline no later than <u>June 30, 2020</u> . The legislation passed and is awaiting signature from Governor Murphy.
New Mexico	New Mexico Taxation and Revenue Department	New Mexico personal income tax returns and payments due between April 15, 2020 and July 15, 2020 may be submitted without penalty no later than July 15, 2020; New Mexico corporate income tax returns and payments due between April 15, 2020 and July 15, 2020 may be submitted without penalty no later than July 15, 2020; and 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.
New York	New York State Department of Taxation and Finance	New York taxpayers who failed to file and pay their sales tax return due on March 20, 2020 may be eligible to apply to have penalty and interest waived. NY Relief Request & Information
North Carolina	North Carolina Department of Revenue	North Carolina has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. However, the Department of Revenue cannot offer relief from interest charged to filings after April 15. Unless state law is changed, tax payments received after April 15

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		<p>will be charged accruing interest over the period from April 15 until the date of payment.</p> <p>These changes do not apply to trust taxes, such as sales and use or withholding taxes. North Carolina Department of Revenue Announcement March 21</p>
North Dakota	North Dakota Office of State Tax Commissioner	North Dakota has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020.
Ohio	Ohio Department of Taxation	As of March 23, Ohio is <i>considering</i> extending the tax filing and payment deadline past April 15. No decision has been made.
Oklahoma	Oklahoma Tax Commission	The Oklahoma Tax Commission has announced that it will follow the federal guidance and will extend the deadline to file and pay Oklahoma personal and corporate income taxes that would be due April 15, 2020 to July 15, 2020. This is applicable to first quarter payment for Tax Year 2020 which would normally be due on April 15, 2020. Oklahoma Tax Commission Press Release March 21

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Oregon	Oregon Department of Revenue	Oregon has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. Oregon COVID-19 Tax Relief Options
Pennsylvania	Pennsylvania Department of Revenue	Pennsylvania Department of Revenue announced personal income tax returns is extended to July 15, 2020. The Department of Revenue will also waive penalties and interest on 2019 personal income tax payments through the new deadline of July 15, 2020. This extension applies to both final 2019 tax returns and payments, and estimated payments for the first and second quarters of 2020. Pennsylvania COVID-19 Tax Information
Rhode Island	Rhode Island Division of Taxation	Rhode Island has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. Rhode Island Tax/COVID-19 Information
South Carolina	South Carolina Department of Revenue	South Carolina Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, and other taxes filed and paid with the South Carolina Department of Revenue due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made

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		by June 1, 2020. South Carolina Department of Revenue Announcement March 17
South Dakota	South Dakota Department of Revenue	No COVID-19 Related Information on Tax Payment & Filing Extensions.
Tennessee	Tennessee Department of Revenue	No COVID-19 Related Information on Tax Payment & Filing Extensions.
Texas	Texas Comptroller of Public Accounts	No COVID-19 Related Information on Tax Payment & Filing Extensions.
Utah	Utah State Tax Commission	Utah has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020.
Vermont	Vermont Department of Taxes	Vermont has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. The Department will provide relief to businesses owing Meals and Rooms Tax and Sales and Use Tax by foregoing any penalty or interest for those who are not able to meet the March 25 or April 25 deadlines. Coronavirus Update: Information for Taxpayers

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Virginia	Virginia Department of Taxation	<p>Virginia income tax payments due during the time period of April 1, 2020, to June 1, 2020, will now be due on June 1, 2020. This includes individual and corporate income taxes paid to Virginia Tax All income tax filing deadlines remain the same, including the May 1, 2020 individual income tax filing due date. Late payment penalties will not be charged if payments are made by June 1, 2020. However, interest will still accrue, so if you can pay by the original filing due date, you should. Businesses impacted by coronavirus can request to defer the payment of state sales tax due March 20, 2020, for 30 days. When granted, businesses will be able to file no later than April 20, 2020 with a waiver of any penalties.</p> <p>Virginia Tax Coronavirus Updates</p>
Washington	Washington Department of Revenue	<p>Washington State sales tax due dates are not changing. Taxpayers that can request filing extensions or request penalty waivers if their filing is affected by COVID-19. Monthly filers will receive 60-day extensions. Quarterly or annual filers will receive 30-day extensions. Businesses can request the relief by sending a secure email in their My DOR account or by calling Washington Revenue's customer service staff at 360-705-6705, Monday through</p>

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		Friday 8 a.m. to 5 p.m. WA Business Relief During COVID-19 Pandemic
West Virginia	West Virginia Department of Revenue	West Virginia filing and payment deadlines will remain April 15. If extensions are needed, WV 4868 form must be filed prior to April 15 to receive an automatic extension to October 15.
Wisconsin	Wisconsin Department of Revenue	Wisconsin has announced it has moved the deadline for filing and paying state income taxes from April 15 to July 15, 2020. Wisconsin Department of Revenue Press Release March 21
Wyoming	Wyoming Department of Revenue	No COVID-19 Related Information on Tax Payment & Filing Extensions.

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