

State Responses to Covid-19
Income/Franchise Tax Returns
As of 4/16/2020

This chart is based on a calendar year end taxpayer due dates. Due dates may vary for fiscal year filers.

State	Updated State Return Filing Due Dates					Updated State Return Payment Due Dates					Penalties Waived?	Interest Waived?	
	C Corp	S Corp	Partnership	Trust	Individual	C Corp	S Corp	Partnership	Trust	Individual			
Alabama	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
Alaska	8/15/2020	7/15/2020	Not applicable	Not applicable	Not applicable	7/15/2020	7/15/2020	Not applicable	Not applicable	Not applicable	Yes	Yes	
Arizona	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
Arkansas	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
California	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Colorado	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Connecticut	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Assume Yes	Assume Yes	
Delaware	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
District of Columbia	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Assume Yes	Assume Yes	
Florida							No guidance released yet. Assume all deadlines are NOT changing.						
Georgia	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
Hawaii	7/20/2020	7/20/2020	7/20/2020	7/20/2020	7/20/2020	7/20/2020	7/20/2020	7/20/2020	7/20/2020	7/20/2020	Yes	Yes	
Idaho	6/15/2020	6/15/2020	6/15/2020	6/15/2020	6/15/2020	6/15/2020	6/15/2020	6/15/2020	6/15/2020	6/15/2020	Yes	Yes	
Illinois	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Indiana	8/17/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	8/17/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Assume Yes	Assume Yes	
Iowa	7/31/2020	7/31/2020	7/31/2020	7/31/2020	7/31/2020	7/31/2020	7/31/2020	7/31/2020	7/31/2020	7/31/2020	Yes	Yes	
Kansas	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Kentucky	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Louisiana	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Maine	7/15/2020	7/15/2020	Not applicable	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Not applicable	7/15/2020	7/15/2020	Yes	Yes	
Maryland	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Massachusetts	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	No	
Michigan	7/30/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/30/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Minnesota	No Change	No Change	No Change	No Change	7/15/2020	No Change	No Change	No Change	No Change	7/15/2020	Yes	Yes	
Mississippi	5/15/2020	No Change	No Change	5/15/2020	5/15/2020	5/15/2020	No Change	No Change	5/15/2020	5/15/2020	Yes	Yes	
Missouri	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Montana	No Change	No Change	No Change	No Change	7/15/2020	No Change	No Change	No Change	No Change	7/15/2020	Yes	Yes	
Nebraska	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
Nevada													
New Hampshire*	6/15/2020	6/15/2020	6/15/2020	Not applicable	Not applicable	6/15/2020	6/15/2020	6/15/2020	Not applicable	Not applicable	Yes	Yes	
New Jersey	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
New Mexico	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	No	
New York	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
North Carolina	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	No	
North Dakota	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Ohio	Not applicable	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Not applicable	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Oklahoma	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Oregon	No Change	No Change	No Change	No Change	7/15/2020	No Change	No Change	No Change	No Change	7/15/2020	Yes	No	
Pennsylvania	8/14/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	8/14/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Rhode Island	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
South Carolina	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
South Dakota													
Tennessee	7/15/2020	N/A	N/A	N/A	N/A	7/15/2020	N/A	N/A	N/A	N/A	Yes	Yes	
Texas	7/15/2020	7/15/2020	7/15/2020	7/15/2020	N/A	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Utah	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Vermont	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
Virginia		Follow original Filing due dates				6/1/2020	6/1/2020	6/1/2020	6/1/2020	6/1/2020	Yes	No	
Washington													
West Virginia	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	No Change	No Change	7/15/2020	7/15/2020	Yes	Yes	
Wisconsin	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	No Change	7/15/2020	7/15/2020	7/15/2020	Yes	Yes	
Wyoming													

*NH - Only applies to taxpayers where 2018 business tax liability was \$50,00 or less and Interest/Dividends Tax was \$10,000 or less

State Responses to Covid-19
Estimates
As of 4/16/2020

This chart is based on a calendar year end taxpayer due dates. Due dates may vary for fiscal year filers.

State	C Corp		S Corp		Partnership		PTE Withholding		PTE Composite		Trust		Individual	
	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2
Alabama	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	N/A	N/A	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
Alaska	7/15/2020	7/15/2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Arizona	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Arkansas	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
California	7/15/2020	7/15/2020	7/15/2020	7/15/2020	N/A	N/A	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020
Colorado	7/15/2020	7/15/2020	N/A	N/A	N/A	N/A	N/A	N/A	7/15/2020	7/15/2020	Not Required	Not Required	7/15/2020	7/15/2020
Connecticut	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	N/A	N/A	N/A	N/A	7/15/2020	7/15/2020	7/15/2020	7/15/2020
Delaware	No Change	No Change	N/A	N/A	N/A	N/A	N/A	N/A	7/15/2020*	No Change	7/15/2020*	No Change	7/15/2020	No Change
District of Columbia	No Change	No Change	No Change	No Change	No Change	No Change	N/A	N/A	N/A	N/A	No Change	No Change	No Change	No Change
Florida							Waiting for further guidance to be released.							
Georgia	7/15/2020	No Change	No Change	No Change	N/A	N/A	No Change	No Change	No Change	No Change	7/15/2020	No Change	7/15/2020	No Change
Hawaii	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Idaho	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Illinois	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Indiana	7/15/2020	No Change	N/A	N/A	N/A	N/A	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
Iowa	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Kansas	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Kentucky	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
Louisiana	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Maine	7/15/2020	No Change	N/A	N/A	N/A	N/A	No Change	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
Maryland	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	N/A	N/A	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020
Massachusetts	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020
Michigan	7/15/2020	No Change	N/A	N/A	N/A	N/A	N/A	N/A	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
Minnesota	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Mississippi	7/15/2020	No Change	7/15/2020	No Change	N/A	N/A	Not Required	Not Required	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
Missouri	7/15/2020	7/15/2020	N/A	N/A	N/A	N/A	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020
Montana	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	7/15/2020	7/15/2020
Nebraska**	7/15/2020	No Change	N/A	N/A	N/A	N/A	7/15/2020	No Change	N/A	N/A	No Change	No Change	7/15/2020	No Change
Nevada														
New Hampshire***	6/15/2020	No Change	6/15/2020	No Change	6/15/2020	No Change	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Jersey	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
New Mexico	7/15/2020	No Change	N/A	N/A	N/A	N/A	Not Required	Not Required	N/A	N/A	7/15/2020	No Change	7/15/2020	No Change
New York	7/15/2020	No Change	7/15/2020	No Change	N/A	N/A	7/15/2020	No Change	N/A	N/A	7/15/2020	No Change	7/15/2020	No Change
North Carolina	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
North Dakota	7/15/2020	7/15/2020	Not Required	Not Required	Not Required	Not Required	Not Required	Not Required	Not Required	Not Required	Not Required	Not Required	7/15/2020	7/15/2020
Ohio	N/A	N/A	N/A	N/A	N/A	N/A	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020
Oklahoma	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
Oregon	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Pennsylvania	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	7/15/2020	7/15/2020
Rhode Island	7/15/2020	No Change	7/15/2020	No Change	N/A	N/A	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
South Carolina	7/15/2020	7/15/2020	7/15/2020	7/15/2020	N/A	N/A	N/A	N/A	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020
South Dakota														
Tennessee	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Texas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Utah	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	N/A	N/A	7/15/2020	No Change	7/15/2020	No Change
Vermont	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change	7/15/2020	No Change
Virginia	6/1/2020	No Change	N/A	N/A	N/A	N/A	Not Required	Not Required	6/1/2020	No Change	6/1/2020	No Change	6/1/2020	No Change
Washington														
West Virginia	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	N/A	N/A	N/A	N/A	Not Required	Not Required	7/15/2020	7/15/2020
Wisconsin	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	7/15/2020	Not Required	Not Required	7/15/2020	7/15/2020	7/15/2020	7/15/2020
Wyoming														

*DE - Assume these estimates are extended as they fall under the Personal Income Tax section on the DOR website.

**NE - Must request penalty abatement using Form 21 and request interst abatement using Form 21f

***NH - Only applies to taxpayers where 2018 business tax liability was \$50,00 or less and Interest/Dividends Tax was \$10,000 or less: