

State Coronavirus (COVID-19) Relief

This chart shows whether states have issued updated due dates and payment dates for individual tax filers in response to the COVID-19 pandemic. This chart is based on information as of April 13, 2020. Practitioners should be alert for future state pronouncements regarding additional delays.

State	Return Due Date	Tax Return Payments Due Date	Estimated Tax Payment Due Dates	Penalties and Interest Abatement
AK	N/A	N/A		N/A
AL	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
AR	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020	May request
AZ	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020	Yes
CA	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
CO	October 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
CT	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
DC	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020	Yes
DE	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: June 15, 2020 ¹	Yes
FL	N/A	N/A	N/A	N/A
GA	7/15/2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Yes
HI	July 20, 2020	July 20, 2020	1Q: April 20, 2020 2Q: June 20, 2020	Yes
IA	July 31, 2020	July 31, 2020	1Q: April 30, 2020 2Q: June 30, 2020	Yes
ID	June 15, 2020	June 15, 2020	N/A	Yes
IL	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020 Payments may be based on 100% of 2018 or 2019 liability, or 90% of estimated 2020 liability.	Yes
IN	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Not specifically stated, but appears Yes
KS	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020	Yes
KY	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Yes
LA	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020	Yes for return. Yes for ES payments if payment equal or exceeds 2019 ES payment for same period.
MA	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes. If charged by mistake, relief may be requested.
MD	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
ME	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Yes
MI	July 15, 2020 (cities with April 30, 2020, due date will be due July 31, 2020)	July 15, 2020	1Q: July 15, 2020 (July 31, 2020 for certain cities) 2Q: June 15, 2020 ¹	Yes
MN	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020	Yes
MO	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Yes

¹ The state has issued specific guidance that the 2Q payment would still be due June 15, 2020. However, this was before the IRS delayed this payment until July 15, 2020. Practitioners should monitor for an additional state extension to July 15, 2020.

² The state announced that it would follow federal provisions prior to the IRS issuing Notice 2020-23, allowing the 2Q ES payment to also be delayed until July 15, 2020. It is assumed that the state will follow suit.

Coronavirus (COVID-19) Relief (Continued)

State	Return Due Date	Tax Return Payments Due Date	Estimated Tax Payment Due Dates	Penalties and Interest Abatement
MS	May 15, 2020	May 15, 2020	1Q: May 15, 2020 2Q: June 15, 2020	Yes
MT	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: June 15, 2020 ¹	Yes
NC	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020	Penalties—Yes Interest—No
ND	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Yes
NE	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: June 15, 2020 ¹	Yes
NH	April 15, 2020	June 15, 2020, if owe \$10,000 or less with Form DP-10 (Interest and Dividends Return) or if owe \$50,000 or less with Forms NH-1040 (Business Profits Tax Return) or Form BET (Business Enterprise Tax Return). Otherwise, April 15, 2020.	1Q: June 15, 2020, if 2018 tax owed was \$10,000 or less for Form DP-10 or \$50,000 or less for Forms NH-1040/BET. Otherwise April 15, 2020. 2Q: June 15, 2020 Payment amounts may be based on 2018 or 2019 quarterly payments.	Yes, if owe \$10,000/\$50,000 or less and pay by June 15, 2020, or if have paid at least as much as owed on 2018 return by April 15, 2020, and pay remainder by November 15, 2020.
NJ	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Yes
NM	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes. However, interest will be due on 2Q ES payment if made after June 15, 2020.
NV	N/A	N/A	N/A	N/A
NY	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: June 15, 2020 ¹	Yes
OH	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
OK	July 15, 2020 (July 20, 2020, if file electronically)	July 15, 2020	1Q: July 15, 2020 2Q: June 15, 2020 ¹	Yes
OR	July 15, 2020	July 15, 2020	1Q: April 15, 2020 2Q: June 15, 2020	Yes
PA	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
RI	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Yes
SC	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
SD	N/A	N/A	N/A	N/A
TN	July 15, 2020	July 15, 2020	N/A	Yes
TX	N/A	N/A	N/A	N/A
UT	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020 ²	Yes
VA	May 1, 2020	June 1, 2020	1Q: June 1, 2020 2Q: June 15, 2020	Penalty—Yes Interest—No
VT	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: June 15, 2020 ¹	Yes
WA	N/A	N/A	N/A	N/A
WI	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
WV	July 15, 2020	July 15, 2020	1Q: July 15, 2020 2Q: July 15, 2020	Yes
WY	N/A	N/A	N/A	N/A

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