



Guide to State Income Tax and Sales Tax Deadlines Due to COVID-19

STATE INCOME TAXES

1. State filing relief/revised due dates in response to Coronavirus
– 37 states (including DC) ,AL, AR, AZ, CA, CO, CT, DC, DE, GA, IL, IN, KS, KY, LA, MA, ME, MD, MI, MN, MO, MT, NC, ND, NE, NM, NY, OH, OK, OR, PA, RI, SC, TN UT, VT, WI, WV and USVI
have changed from 4/15 to 7/15 filing and payments deadline for coronavirus pandemic. Note: CT and MN business deadlines not 7/15.
2. 8 states changed to other filing and payments deadline for coronavirus pandemic.
IA (7/31),
HI, (7/20)
ID (6/15)
NH (6/15)
MS (5/15), OR (4/30)
VA (6/1)
WA (6/15)] and
Puerto Rico (6/15)
3. 1 state with a personal income tax (NJ) not yet provided guidance on filing and payment extension (note – NJ has passed legislation but not yet signed by the Governor to provide extension to 7/15.)

STATE SALES TAX

STATE	EXTENSION	Return to be filed by DUE DATE	Comments
ALABAMA	JUNE 1, 2020	YES	
CALIFORNIA	60 DAYS	YES	
DC	JULY 20, 2020	YES	
FLORIDA	MARCH 31, 2020		ONLY FOR FEB RETURNS
ILLINOIS	<ul style="list-style-type: none"> ○ One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due May 20, 2020. ○ One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due June 22, 2020. ○ 		ONLY FOR EATING & DRINKING EST.

ILLINOIS	<ul style="list-style-type: none"> ○ One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due July 20, 2020. ○ One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due August 20, 2020. 	YES	ONLY FOR EATING & DRINKING EST.
LOUISIANA	MAY 20, 2020		FEB ONLY
MARYLAND	JUN1, 2020		MAR-APR-MAY
MASSACHUSETTS	JUNE 20, 2020	YES	<ul style="list-style-type: none"> ○ EXCLUDES Marijuana retailers ○ Marketplace facilitators ○ Vendors selling motor vehicles
MICHIGAN	30 days		Only for returns due March 20, 2020

MINNESOTA	30 days		Only for returns due March 20,2020
NEW YORK	New York taxpayers must visit this website and click "Request Relief" and then enter "COVID-19" in the subject line. Be sure to follow the directions to request abatement of penalties and interest.		Only for returns due March 20, 2020
NORTH CAROLINA	April 15, 2020		This waiver period is for any taxes due (or tax obligations) between March 15, 2020 and March 31, 2020.
PENNSYLVANIA			
SOUTH CAROLINA	JUNE 1, 2020		Any South Carolina taxes, including sales and use tax, due between April 1 and June 1
TEXAS			

VERMONT	JULY 15, 2020		sales tax filers who cannot meet March 25 or April 25 sales tax filing deadlines
VIRGINIA			
WASHINGTON	<ul style="list-style-type: none">○ Monthly filers will receive 60 day extensions.○ Quarterly or annual filers will receive 30 day extensions		Businesses can request the relief above 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 Friday 8 a.m. to 5 p.m.