

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Alabama	Individual Income Tax	<p>(March 18, 2021): "On March 17, the Treasury Department and the IRS issued IR-2021-59, which provides for an automatic extension of the filing and payment date for individual 2020 income tax returns from April 15, 2021, to May 17, 2021. The IRS release specifically stated that the relief does not apply to estimated tax payments that are due on and still must be paid by April 15, 2021.</p> <p>Alabama provides for an automatic extension of up to six months to file Alabama income tax returns whenever there is a corresponding Federal extension. As a result, Alabama taxpayers will not need to request an extension to file the Alabama individual income tax returns without a late-filing penalty through the extended Federal due date.</p> <p>Regarding the payments of Alabama income tax for the 2020 tax year, which are due on April 15, 2021, the Alabama Department of Revenue (ALDOR) will automatically waive, without request, late-payment penalties for payments remitted by May 17, 2021. However, ALDOR is not authorized to waive interest, and any interest accruing from April 15, 2021, through the actual payment date will be due. Therefore, ALDOR encourages taxpayers to make their payments for the 2020 tax year as soon as possible to avoid the accrual of interest beyond April 15."</p>	https://revenue.alabama.gov/2021/03/aldor-issues-guidance-on-income-tax-filing-deadlines/	<p>April 15, 2021</p> <p>(Late filing and late payment penalties waived if filed by May 17, 2021; interest will still be due if not paid by April 15, 2021)</p>	No Change
Alaska	Individual Income Tax	Alaska does not impose an individual income tax.			
Arizona	Individual Income Tax	<p>(April 5, 2021): "The State of Arizona has announced it has moved the deadline for filing and paying state individual income taxes from April 15 to May 17, 2021. Additionally, the deadline for first quarter tax year 2021 individual estimated tax payments remains April 15, 2021....</p> <p>taxpayers wanting to claim tax credits on their 2020 individual income taxes for donations to qualifying charitable organizations, qualifying foster care charitable organizations, certified school tuition organizations (STOs) and public schools have until May 17 to make these donations."</p> <p>(March 18, 2021): "The Arizona Department of Revenue is aware that the Internal Revenue Service extended the tax deadline to May 17. A decision has not been made on extending Arizona's deadline. ADOR is working to provide guidance as soon as possible."</p>	<p>https://azdor.gov/news-events-notices/news/2021-tax-due-date-update-ador-extends-income-tax-deadline-may-17-2021</p> <p>https://azdor.gov/news-notices/faq-during-tax-season</p> <p>https://www.azleg.gov/legtext/55leg/1R/proposed/H.1297BOLICK1.pdf</p>	<p>May 17, 2021</p>	No Change

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Arkansas	Individual and Business Income Tax	<p>(March 23, 2021): Due to the ongoing public health emergency related to the novel Coronavirus/COVID19, the Governor has signed Executive Order 21-06 directing the Department of Finance and Administration to extend the April 15 deadline for filing and payment of the following Arkansas Individual Income Tax returns to May 17, 2021: 2020 Individual Income Tax ... 2020 Subchapter S Corporations ... 2020 Fiduciary and Estates ... 2020 Partnership Income Tax ... 2020 Composite Returns....</p> <ul style="list-style-type: none"> · The extension to May 17, 2021 is automatic and the taxpayer does not need to file for an extension. · The April 15, 2021 to May 17, 2021 period will be disregarded for purposes of calculation of interest and penalties. Interest and penalties will begin to accrue on May 18, 2020. · This extension does not apply to 2021 estimated Individual Income Tax payments due on April 15 or June 15." 	<p>https://governor.arkansas.gov/images/uploads/executiveOrders/EO_21-06.pdf</p> <p>https://www.dfa.arkansas.gov/news/details/filing-and-pay-due-date-extended-to-may-17-2021</p> <p>https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/IncomeTaxExtension03192021.pdf</p>	<p>Individual Income Tax = May 17, 2021</p> <p>S Corporations, Fiduciaries, Estates, Partnerships, and Composite returns = May 17, 2021</p>	No Change
California	Individual Income Tax	<p>(March 19, 2021): "The IRS announced it is extending the 2020 tax year federal tax filing due date for individuals only from April 15, 2021, to May 17, 2021. Will California also postpone the 2020 tax year due date for individual California taxpayers?"</p> <p>Yes, California has postponed the income tax filing due date for individuals (those who file forms 540, 540 2EZ, and 540NR, including PIT composite returns) for the 2020 tax year from April 15, 2021, to May 17, 2021. Individual taxpayers who pay their 2020 taxes in full by May 17, 2021, will not be subject to penalties and interest. This relief is available to all individual California taxpayers without filing a request or contacting FTB.</p> <p>Will individual taxpayers be subject to penalties and interest if they do not pay their 2020 taxes in full by the postponed due date of May 17, 2021?</p> <p>Yes, any amount not paid by the postponed due date will be subject to applicable penalties and interest as of May 17, 2021.</p> <p>Estimated Payments</p> <p>Is my 1st quarter estimate payment for the 2021 tax year still due on April 15, 2021?</p> <p>Yes, similar to the IRS, the due date for an individual taxpayer's 1st quarter estimate tax payment for the 2021 tax year is not postponed and is still due on or before April 15, 2021.</p>	<p>https://www.ftb.ca.gov/about-ftb/newsroom/2020-tax-year-extension-to-file-and-pay-individual.html</p>	<p>May 17, 2021</p>	No Change

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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Colorado	Individual Income Tax	<p>(March 18, 2021): "The Colorado Department of Revenue announced today that it will extend the individual income tax payment and filing deadline by 32 days to May 17, 2021, without penalties and interest, regardless of the amount owed. This extension will be similar to the Internal Revenue Service (IRS) extension...."</p> <p>Individuals will have the option to pay any 2020 income tax payments that would normally be due on April 15, 2021, by May 17, 2021, without penalty or interest. This extension applies to money owed by individual taxpayers only for the 2020 income tax year. The extension will not apply to estimated payments for the 2021 income tax year due from individuals and corporations on April 15, 2021. The extension also does not apply to returns and payments for other tax types and taxpayers, including income tax for C corporations, partnerships, S corporations, and fiduciaries, and severance tax.</p> <p>Individual taxpayers do not need to file any forms or call the Colorado Department of Revenue to qualify for this automatic state tax payment relief. Individual taxpayers who need additional time to file beyond the May 17 deadline are automatically granted a filing extension until Oct. 15, but that does not grant an extension of time to pay taxes due. Individual taxpayers should pay their state income tax due by May 17, 2021, to avoid interest and penalties."</p>	https://tax.colorado.gov/press-release/colorado-department-of-revenue-extends-income-tax-payment-and-filing-deadline-to	May 17, 2021	No Change
Connecticut	Individual Income Tax	<p>(March 21, 2021): CT-DOR issued several filing deadline extension-related FAQs on its' website.</p> <p>(March 19, 2021): "(Hartford, CT) – At Governor Lamont's direction, Commissioner Mark D. Boughton announced today that the Department of Revenue Services (DRS) is extending the filing and payment deadline for Connecticut individual income tax returns to Monday, May 17th, 2021.</p> <p>This extension aligns with the U.S. Department of the Treasury's announcement Wednesday, where it indicated federal income tax filings and payments would be extended until May 17th, 2021."</p>	https://portal.ct.gov/DRS/Individuals/Income-Tax-Filing-Alerts/2021-CT-Income-Tax-Filing-Season-FAQ https://portal.ct.gov/DRS/Press-Room/Press-Releases/2021/Filing-and-payment-deadline-extended	May 17, 2021	No Change
Delaware	Individual Income Tax	<p>(March 19, 2021): "The deadline for Delaware taxpayers to file and pay their 2020 personal income tax returns to both federal and state governments has been extended from April 15 to May 17. This extension does not apply to estimated tax payments made quarterly by individuals – those payments will still be due by April 30, 2021. Additionally, the deadline extension does not provide apply to corporate or fiduciary income tax returns.... Details are outlined in a new Tax Information Memorandum (TIM 2021-3)...."</p> <p>"Personal income tax returns, including composite returns, that would be due on April 30, 2021 will now be due on May 17, 2021.... Please note that this extension does not extend to estimated payments for the 2021 tax year which remain due on April 30, 2021 and cannot be extended. Additionally, this does not provide an extension for corporate or fiduciary income tax returns."</p>	https://news.delaware.gov/2021/03/19/delaware-income-tax-deadlines-extended/ https://revenuefiles.delaware.gov/2021/TIM%202021-3%20-%20Automatic%20Extension%20of%20PIT%20filing%20deadline%20for%202020.pdf	May 17, 2021	No Change

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District of Columbia	Individual and Business Income Tax	(March 19, 2021): "The District of Columbia has extended the deadline to file and pay all income tax returns until May 17, 2021. This extension applies to all D-20, D-30, D-40, Standalone Schedule H, D-41, D-40B, and D-65 tax filers, and includes combined return filers. This extension is automatic and does not require taxpayers to apply.... The deadlines to file Forms D-20ES, D-30ES, D-40ES and D-41ES and to make estimated tax payments remains unchanged. The first quarter payments are due April 15, 2021."	https://otr.cfo.dc.gov/release/otr-tax-notice-2021-02-covid-19-emergency-income-and-franchise-tax-extension	Individual Income Tax (Form D-40 and D-40B) = May 17, 2021 C and S Corporations (Form D-20), unincorporated businesses (D-30), S Fiduciaries (D-41), and Partnerships (D-65) = May 17, 2021	No Change
Florida	Individual Income Tax	Florida does not impose an individual income tax.			
Georgia	Individual Income Tax	(March 19, 2021): "ATLANTA – The Georgia Department of Revenue (DOR) announced today, in conformance with the U.S. Treasury Department and Internal Revenue Service (IRS), that the state of Georgia is automatically extending the 2020 individual income tax filing and payment deadline from April 15, 2021 to May 17, 2021, without penalties or interest.... Individual taxpayers do not need to file forms or call DOR to qualify for this automatic tax filing and payment extension. Please note that state estimated income tax payments due on April 15, 2021, are not included in the extension. These estimated payments are still due on April 15th. Additionally, no extension is provided for the filing, payment, or deposit of any other type of state tax (including employee withholding and sales tax) or for the filing of any state information returns.	https://dor.georgia.gov/press-releases/2021-03-19/georgia-individual-income-tax-deadline-extended	May 17, 2021	No Change
Hawaii	Individual Income Tax	(March 24, 2021): " HAWAII FILING DEADLINE TO REMAIN APRIL 20, 2021 HONOLULU – After careful consideration, the Hawaii State Department of Taxation has decided not to extend the Tax Year 2020 filing deadline. Taxpayers must file their returns by April 20, 2021. While the law requires taxpayers to file by April 20, taxpayers are granted an automatic 6-month extension (no form is required to request the extension) to file the return through October 20, 2021 if one of these two conditions is met: 1. The taxpayer is due a refund, or 2. The taxpayer pays the properly estimated tax amount owed by April 20, 2021. Taxpayers who are not able to pay the properly estimated tax amount owed should pay as much as they can to avoid additional interest and penalties."	https://files.hawaii.gov/tax/news/media/2021-03-24-hawaii_filing_deadline.pdf https://tax.hawaii.gov/upd-4txpayr/	April 20, 2021 (Will Not Be Changed)	No Change

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Idaho	Individual Income Tax	<p>(March 25, 2021): Idaho announced that the May 17, 2021 deadline would apply to "all taxpayers subject to Idaho's individual income tax (i.e., individuals, trusts, and estates), regardless of the amount owed."</p> <p>(March 24, 2021): "The deadline to file Idaho state income taxes will be extended to May 17 to conform with temporary changes to the federal tax filing deadline. Before recessing for two weeks due to a COVID-19 outbreak, the Idaho Legislature was prepared to advance legislation [2021 H.B. 347] required to extend the state filing deadline from April 15 to May 17, making Idaho one of only a few states with a state filing deadline that does not match the federal deadline. Governor Brad Little instructed the Idaho State Tax Commission to hold a special meeting Thursday to extend the state filing deadline to May 17 to provide taxpayers and tax preparers with immediate clarification."</p>	<p>https://tax.idaho.gov/news/feed.cfm?idd=4402</p> <p>https://gov.idaho.gov/press-release/idaho-tax-filing-deadline-to-be-extended-to-may-17/</p>	Individuals, trusts, and estates = May 17, 2021	No Change
Illinois	Individual Income Tax	<p>(March 26, 2021): Illinois issued a publication (FY 2021-17) providing special "safe harbor" rules for purposes of computing first quarter estimated taxes for tax year 2021.</p> <p>(March 26, 2021): Illinois published guidance regarding how to reschedule electronic payments for 2020 individual income taxes.</p> <p>(March 25, 2021): Illinois issued a publication (FY 2021-16) with additional information about its' May 17, 2021 extended deadline for 2020 individual income tax returns.</p> <p>(March 18, 2021): "Gov. Pritzker announced today that his administration is extending the individual income tax filing and payment deadline from April 15 to May 17. The Illinois Department of Revenue (IDOR) will continue to process tax refunds for those filing ahead of the deadline.</p> <p>The filing extension does not apply to estimated tax payments that are due on April 15, 2021. These payments are still due on April 15 and can be based on either 100% of estimated or 90% of actual liability for 2021, or 100% of actual liabilities for 2019 or 2020."</p>	<p>https://www2.illinois.gov/research/publications/bulletins/Documents/2021/FY2021-17.pdf</p> <p>https://www2.illinois.gov/research/news/Pages/Directions-to-Cancel-or-Reschedule-2020-Income-https://www2.illinois.gov/research/publications/bulletins/Documents/2021/FY2021-16.pdf</p> <p>https://content.govdelivery.com/accounts/ILDOR/bulletins/2c7ede1</p> <p>https://www2.illinois.gov/research/publications/bulletins/Documents/2021/FY2021-16.pdf</p>	May 17, 2021	<p>No Change.</p> <p>However, a special safe harbor provision is available: these Q1 estimates can be based on either 100% of estimated or 90% of actual liability for 2021, or 100% of actual liabilities for 2019 or 2020.</p>

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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Indiana	Individual Income Tax	<p>(March 22, 2021): "For Indiana Individual Income Tax Returns, the Indiana Department of Revenue shall take such action as is necessary to ensure Indiana conforms to the relief provided by the United States Treasury Department and Internal Revenue Service under IRS News Release IR-2021-59 by providing for an extension of time related to state individual income tax liabilities to correspond to the federal extension."</p> <p>(March 22, 2021): "Today, Governor Eric Holcomb announced the Indiana Department of Revenue (DOR) is extending individual income tax filing and payment deadlines to align with the Internal Revenue Service (IRS) deadline of May 17, 2021.... Individual tax returns and payments, originally due by April 15, 2021, are now due on or before May 17, 2021. All other tax return filings and payment due dates remain unchanged..."</p> <p>Based upon discussions with the DOR, the above-referenced relief does not apply to 2021 first quarter estimated tax payments (or to Form ES-40 when not used to report an extension payment), despite its statement that all "Individual tax ... payments" originally due by April 15, 2021 are now due on May 17, 2021.</p>	<p>https://www.in.gov/gov/files/Executive-Order-21-07-Renewal-of-COVID-Directives.pdf</p> <p>https://events.in.gov/event/dor-announces-individual-filing-and-payment-deadline-extension</p>	<p>Individual income tax (Forms IT-40, IT-40PNR, IT-40RNR, SC-40, IT-9, and only to the extent used to report an extension payment, Form ES-40) =</p> <p>May 17, 2021</p>	No Change
Iowa	Individual Income Tax	<p>(March 29, 2021): "Des Moines, Iowa – The Iowa Department of Revenue has extended the filing and payment deadline to June 1, 2021 for 2020 individual income tax returns and first quarter estimated income tax payments for individuals from the April 30, 2021 statutory deadline. The changes are the result of Order 2021-01 signed by Director of Revenue Kraig Paulsen earlier today. Paulsen said the state's economy is showing good strength and the filing extension is an appropriate step to help Iowans whose lives have been disrupted by the pandemic.</p> <p>Specifically, the Order allows Iowa residents or non-resident individuals required to file Iowa returns an extension for filing the IA 1040 Individual Income Tax Return and all supporting forms and schedules, and any associated tax payments, including quarterly estimated income tax payments due April 30, 2021. The Order does not include business filers and other tax types for individuals. For more information see the Department's COVID-19 FAQs. No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadline in this Order. Interest on unpaid taxes covered by this Order shall be due beginning on June 2, 2021.</p>	<p>https://tax.iowa.gov/iowa-extends-filing-deadline-addresses-unemployment-compensation</p> <p>https://tax.iowa.gov/sites/default/files/2021-03/20210329-DirectorsOrder2021-01.pdf</p> <p>https://tax.iowa.gov/COVID-19</p>	<p>June 1, 2021</p>	<p>June 1, 2021</p>
Kansas	Individual and Fiduciary Income Tax	<p>(March 19, 2021): Today, Governor Laura Kelly announced that Kansas 2020 individual income tax, fiduciary income tax, and Homestead or Property tax relief refund claim filings are extended to May 17, 2021, bringing our state in line with the Internal Revenue Service tax-filing and payment deadline extension.</p> <p>If a balance due is paid on or before May 17, 2021, penalty and fees will not be imposed. These extensions are outlined and executed through Kansas Department of Revenue Notice 21-01.... No additional forms are required to benefit from the extension. The due dates for Kansas individual estimated tax payments has not changed."</p>	<p>https://www.ksrevenue.org/press/2021/pr03192021.html</p> <p>https://www.ksrevenue.org/taxnotices/notice21-01.pdf</p>	<p>Individual income tax = May 17, 2021</p> <p>Fiduciary income tax = May 17, 2021</p>	No Change

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Kentucky	Individual Income Tax	<p>(March 18, 2021): "At the direction of Gov. Andy Beshear, the Kentucky Department of Revenue will extend the 2020 Kentucky individual income tax filing deadline to May 17, 2021...."</p> <p>Individual taxpayers can also postpone Kentucky individual income tax payments for the 2020 tax year due on April 15, 2021, to May 17, 2021, without penalties and interest, regardless of the amount owed. This postponement applies only to individual taxpayers. Penalties, interest and additions to tax will begin to accrue on any remaining unpaid balances as of May 17, 2021. Individual taxpayers will automatically avoid interest and penalties on the taxes paid by May 17. This relief does not apply to 2021 estimated tax payments that are due on April 15, 2021.... Individual taxpayers do not need to file any forms or call the Kentucky Department of Revenue to qualify for this automatic individual income tax filing and payment relief.... Taxpayers should pay their Kentucky income tax due by May 17, 2021, to avoid interest and penalties.</p> <p>Individual income tax 2021 estimated payments are still due on April 15. Taxes must be paid as taxpayers earn or receive income during the year, either through withholding or estimated tax payments.... Kentucky's tax filing relief applies only to individual income taxes that normally would be due April 15, 2021. It does not apply to corporation income tax, limited liability entity tax, withholding tax, sales and use tax, or other types of state taxes."</p>	https://revenue.ky.gov/News/Pages/Kentucky-Income-Tax-Return-Filing-Deadline-Extended-to-May-17.aspx	May 17, 2021	No Change
Louisiana	Income and Franchise Taxes	<p>(March 18, 2021): "The Louisiana Department of Revenue has granted automatic filing and payment extensions to individual and business taxpayers affected by severe winter weather in February. The extension applies to income, excise, franchise, sales, severance and withholding taxes.</p> <p>Income & Franchise For income and franchise taxes, the extension applies to all taxpayers and paid tax preparers in Louisiana and Texas regardless of parish or county. The extended due date is June 15, 2021, for individual income, corporation income and franchise, fiduciary income, partnership and partnership composite tax returns and payments with original or extended due dates on or after Feb. 11, 2021, and before June 14, 2021."</p> <p>(Jan. 25, 2021): "2020 Louisiana Individual Income Tax returns and payments are due Monday, May 17, 2021."</p>	<p>https://revenue.louisiana.gov/NewsAndPublications/NewsReleaseDetails/12495</p> <p>https://revenue.louisiana.gov/NewsAndPublications/NewsReleaseDetails/12497</p> <p>https://revenue.louisiana.gov/LawsPolicies/RIB%202021-007%20Tax%20Return%20Filing%20and%20Tax%20Payment%20Deadlines%20Extended%20for%20Tax%200...pdf</p>	<p>Individual income, corporation income and franchise, fiduciary income, partnership, and partnership composite tax returns and payments =</p> <p>June 15, 2021</p>	No Change

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Maine	Individual Income Tax	<p>(March 18, 2021): "Governor Janet Mills announced today that the State of Maine will move the deadline for Maine individual income tax payments from April 15, 2021 to May 17, 2021. The change aligns with the Federal government's recent extension of the Federal tax filing and payment deadline.</p> <p>Additionally, the filing deadline for Maine tax returns, which is distinct from the payment deadline, is automatically tied to the Federal date. As a result, the filing deadline for 2020 Maine income tax returns has also been moved to May 17, 2021. Like the Internal Revenue Service, Maine Revenue Services (MRS) will provide formal guidance in the coming days....</p> <p>Maine individual taxpayers, including individuals who pay self-employment tax, do not need to file any forms or call to qualify for this deadline extension to May 17, 2021. For individuals who file via Form 1040ME (Maine Individual Income Tax Return) for the 2020 tax return, penalties and interest will not be applied for the period from April 16, 2021 until May 17, 2021."</p>	https://www.maine.gov/governor/mills/news/governor-mills-announces-extension-state-income-tax-deadline-may-17-2021-03-18	May 17, 2021	No Change
Maryland	Individual and Business Income Tax	<p>(March 18, 2021): "Comptroller Peter Franchot is notifying taxpayers that the Internal Revenue Service (IRS) has extended the filing deadline for the 2020 tax year for federal individual income tax returns from April 15 to May 17, 2021. The federal extension does not apply to estimated tax payments due on April 15, 2021.</p> <p>The IRS action follows Comptroller Franchot's announcement last week to extend the filing deadline for 2020 state income tax returns by three months to July 15, 2021. The state extension applies to individual, pass-through, fiduciary and corporate income tax returns. No interest or penalties will be assessed if returns are filed and taxes owed are paid by the new deadline."</p>	https://content.govdelivery.com/accounts/MDCOMP/bulletins/2c7e667	Individual income tax = July 15, 2021 Pass-through, fiduciary, and corporate tax returns = July 15, 2021	No Change
Massachusetts	Individual Income Tax	<p>(March 19, 2021): "Massachusetts individual personal income tax returns and payments for the 2020 tax year otherwise due April 15, 2021 will now be due May 17, 2021. This extension of time to file and pay is consistent with the extension of the federal income tax return filing and payment deadline for individuals announced on March 17, 2021.</p> <p>Individual taxpayers will be eligible for an automatic extension of time to file their personal income tax returns as long as the amount required to be paid for a valid personal income tax extension is paid by May 17, 2021. The duration of the automatic extension will be based on the original due date of the return, April 15, 2021, and not the due date as modified by this TIR. Taxpayers that have already filed their 2020 returns without making associated payments have until May 17, 2021 to make such payments. The extension described in this TIR does not apply to estimated tax payments. The Department of Revenue intends to issue additional guidance on this extension as needed."</p>	https://www.mass.gov/info-details/2021-dor-tax-due-dates-and-extensions https://www.mass.gov/technical-information-release/tir-21-2-extension-of-time-for-individuals-to-file-and-pay-2020-returns-and-taxes	May 17, 2021	No Change

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Michigan	Individual Income Tax	<p>(March 19, 2021): "To conform to the automatic extensions granted through IRS Notice 2021-59, the Department will extend individual and composite State income tax returns and payments of 2020 taxes due on April 15, 2021 to May 17, 2021. Because the extension is limited to the 2020 taxes, first quarter estimates for tax year 2021 remain due on April 15, 2021. The extension is limited to the state individual and composite income tax annual return and does not apply to fiduciary returns or corporate income tax returns....</p> <p>Penalty and interest will not accrue for the extension period that is automatically effective. Penalty and interest for late filing of the return and payment of 2020 tax will therefore not begin to accrue for most individuals until May 18, 2021. However, the suspension of penalty and interest is limited to the automatic extensions authorized under this notice; penalty and interest will continue to accrue as appropriate for taxes otherwise owed by any taxpayer. The extensions provided throughout this notice are automatic. There is no need for taxpayers to include any additional information upon the filing of the return or otherwise contact the Department in advance to request an extension. "</p>	https://www.michigan.gov/taxes/0,4676,7-238--555009--00.html	May 17, 2021	No Change
Michigan: Cities	Individual Income Tax	<p>(March 19, 2021): "This notice does not apply to city income taxes. City income tax taxpayers should contact their respective tax administrators for information regarding that city's potential conformity with IRS Notice 2021-59."</p>	https://www.michigan.gov/taxes/0,4676,7-238--555009--00.html	No Change	No Change
Minnesota	Individual Income Tax	<p>(March 19, 2021): "In following with the IRS, the Minnesota Department of Revenue has announced a grace period for taxpayers filing their annual Minnesota Individual Income Tax return for tax year 2020. Those taxpayers now have until May 17, 2021, to file and make their payments without any penalty or interest....</p> <p>Minnesota is allowing additional time for making 2020 state individual income tax filings and payments to May 17, 2021, without any penalty and interest being applied.</p> <p>This grace period does not include individual estimated tax payments."</p>	https://www.revenue.state.mn.us/press-release/2021-03-19/grace-period-2020-individual-income-tax-filing-and-payment	May 17, 2021	No Change
Mississippi	Individual Income Tax	<p>(March 22, 2021): "Mississippi will follow the federal extension to file the 2020 individual income tax returns from April 15, 2021 to May 17, 2021. This extension only applies to the filing of the individual income tax return and payment of tax due. Penalty and interest will not accrue on the returns filed and payments made on or before May 17, 2021. This extension does not apply to the quarterly estimated payments due on April 15, 2021."</p>	https://www.dor.ms.gov/Pages/-2020-INDIVIDUAL-INCOME-TAX-FILING-EXTENSION.aspx Notice 80-21-002	May 17, 2021	No Change

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Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Missouri	Individual Income Tax	<p>(March 19, 2021): JEFFERSON CITY ¶Today, Governor Mike Parson announced that the Missouri Department of Revenue is extending the state individual tax filing and payment deadline for the 2020 tax year from April 15, 2021, to May 17, 2021.... The Department of Revenue will automatically provide this filing and payment relief, so filers do not need to take any action to qualify.</p> <p>Guidance on extension to file and pay individual income tax: * Filing deadline extended: The deadline to file individual income tax returns has been extended from April 15, 2021, to May 17, 2021. * Payment relief for individuals: The deadline to pay taxes owed on individual income tax returns with a due date of April 15, 2021, has been extended until May 17, 2021. This relief applies to individual taxpayers, including those who pay self-employment tax. However, it does not apply to estimated tax payments that are due on April 15, 2021; that deadline has not changed. * Penalties and interest will begin to accrue on any remaining unpaid balances as of May 17, 2021. Individuals that file their return and pay their balance by May 17, 2021, will automatically avoid interest and penalties on the tax paid by May 17. * Customers may still ask for an extension of time to file their individual income taxes. With that extension, the return will not be due until October 15, 2021. However, any payments must still be made by May 17, 2021.</p>	https://governor.mo.gov/press-releases/archive/governor-parson-announces-individual-tax-filing-and-payment-deadline	May 17, 2021	No Change
Missouri: City of St Louis	Individual Income Tax	<p>(March 18, 2021): "March 18, 2021, City of St. Louis – Yesterday, the Treasury Department and Internal Revenue Service (IRS) announced that the federal income tax filing due date has been automatically extended from April 15, 2021, to May 17, 2021. In response, City of St. Louis Collector of Revenue Gregory F.X. Daly has extended the earnings tax filing deadline from April 15, 2021 to May 17, 2021, to mirror the federal deadlines. Taxpayers don't need to file any additional forms to qualify for this automatic extension."</p>	https://www.stlouis-mo.gov/collector/earnings-tax-due-dates.cfm	May 17, 2021	No Change
Missouri: City of Kansas City	Individual Income Tax	<p>The instructions to 2020 Form DR-109 indicates that the form is due on May 17, 2021.</p>	https://www.kcmo.gov/Home/Components/Calendar/Event/1734/18	May 17, 2021	No Change
Montana	Individual Income Tax	<p>(March 18, 2021): "HELENA, Mont. – Governor Greg Gianforte today extended the payment and filing deadlines for Montana individual income taxpayers' 2020 tax returns to May 17, 2021.</p> <p>"Last year brought real, serious challenges to Montanans, and it's only appropriate to extend the deadline so Montana taxpayers have some extra time to file, without having to worry about interest or penalties," Governor Gianforte said.</p> <p>The May 17 deadline is in keeping with the new federal filing deadline announced yesterday."</p>	https://mtrevenue.gov/2021/03/18/governor-gianforte-extends-tax-filing-deadline-to-may-17/	May 17, 2021	No Change

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Nebraska	Individual Income Tax	(March 19, 2021): "Nebraska to Follow IRS Extending Individual Income Tax Filing Date ... The IRS announced that it will extend the tax filing date and postpone the payment deadline for federal individual income taxes from April 15, 2021 to May 17, 2021 for the 2020 tax year. Nebraska Tax Commissioner Tony Fulton announces that the Nebraska Department of Revenue (DOR) will do the same. As indicated in the IRS notice the extension and postponement does not include estimated payments."	https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/news-release/ndr/NE_to_Follow_IRS_Extending_Individual_Income_Tax_Filing_Date.pdf	May 17, 2021	No Change
Nevada	Individual Income Tax	Nevada does not impose an individual income tax.			
New Hampshire	Individual Income Tax	(March 26, 2021): "After much consideration and review, the tax deadline for the State of New Hampshire will remain April 15, 2021. We feel any extension to the April 15, 2021 due date, even by one month, risks causing confusion and does not offer meaningful relief to taxpayers who will still need to complete their 2020 tax return in order to calculate the estimated tax payment that continues to be due on April 15, 2021. Instead, the NHDRA will focus on offering taxpayers excellent customer service and assisting them in taking advantage of the several existing options for New Hampshire taxpayers that need additional time to file their returns." Previously, New Hampshire has been silent regarding any relief for the filing of its' 2020 Interest and Dividends tax return (Form DP-10).	https://www.revenue.nh.gov/index.htm https://www.revenue.nh.gov/forms/interest-dividends.htm	April 15, 2021 (Will Not Be Changed)	No Change
New Jersey	Individual Income Tax	(March 19, 2021): "Governor Phil Murphy... today announced that the state income tax filing and payment due date for individuals for the 2020 tax year will be automatically extended from April 15, 2021 to May 17, 2021 to mirror actions taken by the IRS.... Formal guidance will be provided in the coming days. This extension applies to individual taxpayers, including individuals who pay self-employment tax. However, unlike last year, first quarter 2021 individual estimated tax payments are not being extended and will still be due on April 15. No additional forms are required to qualify for this extension." "the NJCPA is advocating to make sure that New Jersey continues to match any subsequent IRS extensions. To this end, legislation has already been introduced by Senator Paul Sarlo that would extend the April 15, 2021, CIT and CBT filing and payment deadlines, and the March 15, 2021, PTE filing and payment deadline (which is currently on an April 15 grace period), to May 17, 2021."	https://www.state.nj.us/treasury/taxation/individuals/index.shtml https://www.nj.gov/governor/news/news/562021/approved/20210319c.shtml https://www.njcpa.org/article/2021/03/19/irs-extends-tax-deadline-for-individuals-to-may-17	May 17, 2021	No Change

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
New Mexico	Individual Income Tax	(March 18, 2021): "Personal Income Tax deadline extended until May 17 ... The New Mexico Taxation and Revenue Department today announced it will extend the deadline for filing and paying 2020 New Mexico Personal Income Taxes until May 17, 2021 in accordance with the federal extension announced this week."	https://www.tax.newmexico.gov/wp-content/uploads/2021/03/New-Mexico-extends-personal-income-tax-deadline.pdf	May 17, 2021	No Change
New York	Individual Income Tax	(March 19, 2021): "The Tax Commissioner has extended the due date for New York State personal income tax returns, and related tax payments, for the 2020 tax year from April 15, 2021, to May 17, 2021. Accordingly, 2020 personal income tax returns originally due on April 15, 2021, and related payments of tax, will not be subject to any failure to file, failure to pay, late payment, or underpayment penalties, or interest if filed and paid by May 17, 2021. Interest, penalties, and additions to tax with respect to such extended tax filings and payments will begin to accrue on May 18, 2021. Taxpayers do not need to file any additional forms or call the Tax Department to request or apply for this relief. New York State personal income tax returns originally due on April 15, 2021, will automatically be granted the filing and payment deadline extension and relief from penalties and interest."	https://www.tax.ny.gov/pdf/notices/n21-1.pdf	May 17, 2021	No Change
New York: New York City	Individual Income Tax	(March 25, 2021): "On March 17, 2021, the IRS extended the April 15, 2021 filing deadline for 2020 Personal Income tax returns to May 17, 2021. The New York City Department of Finance (DOF) recognizes that individual Unincorporated Business Tax taxpayers and their return preparers may need to take advantage of this extended due date, and therefore, may not be able to meet the April 15, 2021 filing and payment deadline for their 2020 Unincorporated Business tax returns. Those taxpayers are encouraged to request an extension and pay any tax due by the April 15, 2021 deadline. Individual Unincorporated Business Tax taxpayers that file their returns and make their payments on or before May 17, 2021 will be allowed a waiver of certain penalties upon request. For these filings, while late filing and late payment penalties will be waived, interest, where applicable, will accrue at the appropriate underpayment rate on all tax payments received after the original due date, calculated from the original due date to the date of payment." (March 19, 2021): The Commissioner's relief for "New York State personal income tax returns" published in Important Notice N-21-1 "includes taxes administered by the Tax Department that are reported on your New York State personal income tax return, such as, the New York City resident tax, Yonkers resident income tax surcharge, Yonkers nonresident earnings tax, and metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment."	https://www1.nyc.gov/assets/finance/downloads/pdf/fm/2021/fm-21-2.pdf https://www.tax.ny.gov/pdf/notices/n21-1.pdf	Individual income tax = May 17, 2021 "Individual unincorporated business tax = April 15, 2021 (no penalties imposed if filed by May 17, 2021; interest will be imposed if not paid by April 15, 2021)	No Change

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
North Carolina	Individual Income Tax	<p>(March 18, 2021): "The North Carolina Department of Revenue (NCDOR) announced today that it will extend the April 15 tax filing and payment deadline to May 17, 2021, for individual income tax to mirror the announced deadline change from the Internal Revenue Service... [Gov.] Penny, under his statutory authority, will automatically extend the time for filing North Carolina individual income tax to May 17, 2021. With the move to May 17, the NCDOR will not charge penalties for those filing and paying their taxes after April 15, 2021, as long as they file and pay their tax on or before May 17, 2021.</p> <p>Unless state law is changed, tax payments received after April 15 will be charged interest, accruing from April 15 until the date of payment. The deadline extension only applies to individual income tax returns due April 15, 2021. It does not apply to trust taxes such as sales and use or withholding taxes or estimated tax payments due April 15, 2021."</p>	https://www.ncdor.gov/news/press-releases/2021/03/18/ncdor-extends-individual-income-filing-and-payment-deadline-may-17	<p>April 15, 2021</p> <p>(Late filing and late payment penalties waived if filed by May 17, 2021; interest will still be due if not paid by April 15, 2021)</p>	No Change
North Dakota	Individual Income Tax	<p>(March 18, 2021): "Commissioner Ryan Rauschenberger announced today that individual income tax filers have until May 17, 2021 to file their income tax return and pay the tax. Taxpayers who can file prior to May 17th do not need to take any additional steps if they are able to file by that date.</p> <p>The IRS recently announced it has also extended the federal individual income tax filing deadline to May 17, 2021. Rauschenberger has put in place a waiver of income tax penalty and interest allowing taxpayers until May 17 to file and pay, to provide relief to 2021 individual income tax filers impacted by the coronavirus pandemic."</p>	https://mailchi.mp/nd/taxrelief2-10074280	<p>May 17, 2021</p>	No Change
Ohio	Individual Income Tax	<p>(March 24, 2021): "Ohio Tax Commissioner Jeff McClain today announced that Ohio will be following the federal government and IRS in extending the deadline to file and pay Ohio individual income and school district income taxes for tax year 2020. The new deadline is May 17, an extension of approximately one month from the original deadline of April 15....</p> <p>As with the IRS extension, Ohio will be waiving penalty on tax due payments made during the extension. Also, as part of legislation passed addressing the continuing emergency, there will be no interest charges on payments made during the extension. The filing extension, and waiver of penalty and interest, will be available to those filing Ohio individual income tax, and the school district income tax for tax year 2020. (Please note that the first quarter estimated income tax payment for tax year 2021 is not impacted by this extension and must still be made by April 15.)"</p>	<p>https://tax.ohio.gov/static/ohiotaxalert/archivedalerts/taxfilingdeadline-32421.pdf</p> <p>https://tax.ohio.gov/wps/portal/gov/tax/individual/resources/newfor2020</p>	<p>May 17, 2021</p>	No Change
Ohio: Localities	Individual Income Tax	<p>(March 18, 2021): "While the deadline for filing federal income tax returns has been extended to May 17, 2021, the deadline for filing municipal income tax returns is tied to that of the State of Ohio. At such time that the State of Ohio extends its income tax filing due date, the municipal filing due date will also be extended - automatically."</p>	https://www.ritaohio.com/Resources/News/ViewNews?gid=3e5ac1ed-a806-4784-b2e8-cafaaa9454e8	<p>May 17, 2021</p>	No Change

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Oklahoma	Individual and Business Income Tax	<p>(March 19, 2021): "2020 individual income taxes must be paid by June 15, 2021. Electronic payments made online or by a tax preparer must be submitted by June 21, 2021 to avoid penalty and interest. The extension is automatic and no special requests are needed."</p> <p>This June 15, 2021 extended deadline for filing and paying also applies not only to individual income tax (Form 511), but also to nonresident/part-year resident income tax (Form 511NR), C corporations (Form 512), S corporations (Form 512-S), resident fiduciaries (Form 513), nonresident fiduciaries (Form 513NR), and partnerships (Form 514).</p> <p>In addition, this June 15, 2021 extended filing/payment deadline also applies to 2021 Q1 estimates, specifically, for individual income tax (Form OW8-ES) and for corporate, fiduciary, and partnership tax (Form OW8-ESC).</p>	<p>https://www.ok.gov/tax/documents/2020_TaxPaymentDeadlineExtension_FIN_AL.pdf</p>	<p>Individual Income Tax = June 15, 2021 (*)</p> <p>C Corporations, S Corporations, Fiduciaries, and Partnerships = June 15, 2021 (*)</p> <p>(*) The return due date has not changed, but OK-DOR will waive penalty and interest for returns filed by June 15, 2021.</p>	<p>Individual Income Tax = June 15, 2021</p> <p>Corporate Income Tax = June 15, 2021</p>
Oregon	Individual Income Tax	<p>(April 1, 2021): The Oregon Director of Revenue issued Order 2021-01, providing guidance on a variety of extension-related topics including the extension to May 17, 2021 of the deadline for individuals to make 2020 contributions to Oregon College Savings Plan accounts, MFS 529 accounts, and ABLE accounts.</p> <p>(March 25, 2021): The Oregon Department of Revenue published FAQs regarding its' filing deadline extension.</p> <p>(March 17, 2021): "The Department of Revenue is joining the IRS and automatically extending the income tax filing due date for individuals for the 2020 tax year from April 15, 2021 to May 17, 2021. ... Individual taxpayers can also postpone state income tax payments for the 2020 tax year due on April 15, 2021 to May 17, 2021 without penalties and interest, regardless of the amount owed. This postponement applies to individual taxpayers, including individuals who pay self-employment tax. Penalties and interest will begin to accrue on any remaining unpaid balances as of May 18, 2021. Individual taxpayers will automatically avoid interest and penalties on the taxes paid by May 17. Individual taxpayers do not need to file any forms or call the Department of Revenue to qualify for this automatic tax filing and payment relief.</p>	<p>https://www.oregon.gov/dor/SiteAssets/Pages/covid19/2021-01.pdf</p> <p>https://www.oregon.gov/dor/SiteAssets/Pages/COVID19/Filing-deadline-extension-FAQ.pdf</p> <p>https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=54368</p>	<p>May 17, 2021</p>	<p>No Change</p>

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Pennsylvania	Individual Income Tax	<p>(March 18, 2021): "Harrisburg, PA — The Department of Revenue today announced the deadline for taxpayers to file their 2020 Pennsylvania personal income tax returns and make final 2020 income tax payments is extended to May 17, 2021. This means taxpayers will have an additional month to file from the original deadline of April 15. The Internal Revenue Service also announced earlier this week it would extend the federal income tax filing deadline to May 17, 2021. The IRS said in its announcement that the extension is another action the agency is taking to do everything it can to help taxpayers navigate the unusual circumstances related to the COVID-19 pandemic. Under Pennsylvania law, the deadline for filing state income tax returns is tied to the deadline set at the federal level....</p> <p>To be clear, the extension means the Department of Revenue will waive penalties and interest on final 2020 personal income tax returns and payments through the new deadline of May 17, 2021. Those who make estimated income tax payments should continue to do so on the same filing schedule that they would normally follow. This includes taxpayers with estimated tax payments due on April 15, 2021. Taxes must be paid as taxpayers earn or receive income during the year, either through withholding or estimated tax payments."</p>	https://www.media.pa.gov/pages/revenue-details.aspx?newsid=336	May 17, 2021	No Change
Pennsylvania: City of Philadelphia	Individual Income Tax	<p>(March 22, 2021): "Emergency regulation: Taxpayers have until May 17, 2021, to file and pay Business Income and Receipts Tax, Net Profits Tax, Earnings Tax and School Income Tax, without interest or penalties. The due date to pay Real Estate Tax remains March 31, 2021.</p> <p>The Philadelphia Department of Revenue and the Law Department have amended Regulation Section 404, Article IV. The amendment abates interest and penalties on Business Income & Receipts Tax (BIRT), Net Profits Tax (NPT), Earnings Tax, and School Income Tax (SIT) for Tax Year 2020 paid no later than May 17, 2021.</p> <p>Revenue adopted this emergency regulation to honor the extension of the federal and Commonwealth of PA income tax filing due dates for individuals from April 15 to May 17, 2021. Taxpayers who used Modernized e-Filing (MeF) to schedule a Philadelphia tax payment on April 15, 2021 will have the opportunity to reschedule their payment. The Department of Revenue will contact those taxpayers, or their tax preparers, with payment-rescheduling instructions.</p>	https://www.phila.gov/media/20210322165937/Emergency-regulation-May-17-due-date-2020-taxes.pdf	<p>Business Income and Receipts Tax (BIRT), Net Profits Tax (NPT), Earnings Tax and School Income Tax (SIT) =</p> <p>May 17, 2021</p>	No Change

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Rhode Island	Individual Income Tax	<p>(March 24, 2021): "The Rhode Island Division of Taxation recently postponed the due date for personal income tax returns to May 17, 2021, following the federal postponement. As a result the question has arisen regarding the filing due date for Form RI-1065 for a single-member limited liability company (SMLLC) owned by an individual. The Division has clarified that for a SMLLC the filing and payment due date is April 15, even though the individual's 1040 and payment due date this season is May 17. The Division advises, however, that a SMLLC can elect to file for a six-month extension using Form RI-7004. That would give the SMLLC an extended due date of October 15, 2021. However, the SMLLC's payment would still be due April 15, 2021."</p> <p>(March 19, 2021): "PROVIDENCE, R.I. – The Rhode Island Division of Taxation announced today that it has postponed – until May 17, 2021 – the deadline for individuals to file their Rhode Island personal income tax returns and make related payments for the 2020 tax year to follow the deadline change announced by the IRS on March 17, 2021.</p> <p>The deadline for filing Rhode Island resident and nonresident personal income tax returns for the 2020 tax year, and for making related payments, normally would be April 15, 2021...The relief is automatic; taxpayers do not need to file any special forms or contact the Division in any way in order to qualify. Please remember, the IRS deadline change only impacts individual resident and nonresident personal income tax returns and not estimated payments still due April 15, 2021."</p>	<p>http://www.tax.ri.gov/Advisory/ADV_2021_10.pdf</p> <p>http://rhodeislandtax.blogspot.com/2021/03/</p>	<p>Individual income tax = May 17, 2021</p> <p>Form RI-1065 for a disregarded LLC owned by an individual = April 15, 2021</p>	No Change
South Carolina	Individual Income Tax	<p>(March 31, 2021): SCDOR published an information letter with further guidance surrounding its' May 17, 2021 extended deadline for filing 2020 individual income taxes, and regarding the status of pending Internal Revenue Code conformity legislation.</p> <p>(March 18, 2021): "The South Carolina Department of Revenue (SCDOR) will follow the deadline change announced Wednesday by the IRS for Individual Income Taxes, moving the normal April 15 deadline to May 17. However, the Department is waiting on receipt of further IRS guidance, expected in the next several days. As a reminder, the IRS deadline change only impacts individuals. Estimated tax payments are still due April 15.</p> <p>The change means individuals now have until May 17 to file and pay their Individual Income Tax for the 2020 tax year. The SCDOR plans to issue an information letter addressing the IRS decision and other topics. The deadline extension is automatic. Taxpayers do not need to file any additional forms or to call the SCDOR to qualify."</p>	<p>https://dor.sc.gov/resource-site/lawandpolicy/Advisory%20Opinions/IL21-7.pdf</p> <p>https://dor.sc.gov/communications/south-carolina-extends-income-tax-deadline-to-may-17-to-align-with-irs</p>	May 17, 2021	No Change
South Dakota	Individual Income Tax	South Dakota does not impose an individual income tax.			

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Tennessee	Individual Income Tax	<p>(March 19, 2021): "The Department of Revenue is extending the filing and payment deadline for Hall income tax returns and, for certain taxpayers, the franchise and excise tax return from April 15, 2021 to May 17, 2021. This extension follows an announcement from the Internal Revenue Service extending the deadline for federal individual income tax returns to May 17. Under Tennessee law, the Commissioner of Revenue is authorized to extend the deadline for filing a return whenever the IRS extends a federal filing date for a specified group of taxpayers.</p> <p>These extensions will automatically apply, and no further action is required from the affected taxpayers. The extension applies for all taxpayers that file the Hall income tax. For franchise and excise tax, the extension only applies to individuals who file a Tennessee franchise and excise tax return using Schedule J2 – Computation of Net Earnings for a Single Member LLC Filing as an Individual.</p> <p>Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date. The October 15, 2021, six-month extension date for the calendar year 2020 return remains unchanged. Estimated payments due on April 15, 2021 are not included in this extension. These estimated payments are still due on April 15. For more information about these tax deadline extensions, please read important notice #21-02."</p>	<p>https://www.tn.gov/revenue/news/2021/3/19/revenue-department-extends-certain-tax-deadlines-to-may-17.html</p> <p>https://www.tn.gov/content/dam/tn/revenue/documents/notices/general/gen2102.pdf</p>	May 17, 2021	No Change
Texas	Individual Income Tax	Texas does not impose an individual income tax.			
Utah	Individual Income Tax	<p>(March 19, 2021): "The IRS extended the 2020 federal income tax filing and payment deadlines for individuals from April 15th to May 17th, will Utah be extending the 2020 state income tax filing and payment deadlines for individuals?</p> <p>Yes, Utah law states that the due date for the state individual income tax return is the later of:</p> <ul style="list-style-type: none"> * the 15th day of the 4th month following the end of the taxable year (April 15th for most individuals), or * the federal due date. <p>The due date for Utah individual income tax for tax year 2020 is May 17th. The extension of the individual filing due date has the effect of also postponing the payment due date to May 17th. Interest and penalties will not accrue if payment requirements are met by this new due date. At this time, the extension filing deadline for individuals remains October 15th. It should be noted that the filing and payment due dates for corporations, partnerships, and trusts have not been extended."</p>	<p>https://incometax.utah.gov/whats-new#due-date</p>	May 17, 2021	No Change

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
Vermont	Individual Income and Fiduciary Tax	<p>(March 18, 2021): "On March 17, the IRS extended the federal income tax filing due date for individuals for the 2020 tax year from April 15, 2021 to May 17, 2021. By Vermont law, the Vermont personal income tax filing due date for tax year 2020 is also extended to May 17, 2021. This means taxpayers can file their 2020 personal income tax return, and pay any tax owed, by May 17, 2021 without any penalties or interest....</p> <p>This extension also applies to Fiduciary Tax, Homestead Declarations and Property Tax Credit Claims. Taxpayers can file these along with their personal income tax return by May 17 without penalty or interest. Please be aware that at this time, the due date for any tax year 2021 estimated payments due on April 15, 2021 has not been extended, and should still be paid by April 15, 2021. "</p>	https://tax.vermont.gov/filing-season-updates	<p>Individual income tax = May 17, 2021</p> <p>Fiduciary tax = May 17, 2021</p>	No Change
Virginia	Individual Income Tax	<p>(March 19, 2021): "RICHMOND—Governor Ralph Northam today announced that he is directing the Department of Taxation to extend the individual income tax filing and payment deadline in Virginia from Saturday, May 1, 2021 to Monday, May, 17, 2021.</p> <p>This extension aligns Virginia with the recent announcement from the United States Department of the Treasury and the Internal Revenue Service that federal income tax filings and payments would be extended from Thursday, April 15, 2021 to Monday, May 17, 2021.... This deadline extension affects only individual income taxes and does not apply to estimated payments. Individuals who owe taxes will need to make payments by Monday, May 17, 2021 to avoid penalties. While interest may still accrue beyond the original deadline, legislation to address this issue will be considered at April's reconvened session."</p> <p>(March 19, 2021): "The Virginia individual income tax filing deadline has been extended to May 17. File and pay by Monday, May 17. Filing electronically is the fastest, easiest, and most efficient way to file your return. Note: This extension does not apply to estimated payments."</p>	<p>https://www.governor.virginia.gov/newsroom/all-releases/2021/march/headline-893946-en.html</p> <p>https://www.tax.virginia.gov/news/avoid-pandemic-paper-delays-tips-filing-season</p>	<p>May 17, 2021</p> <p>(Late filing and late payment penalties waived if filed by May 17, 2021; interest will still be due if not paid by May 1, 2021)</p>	No Change
Washington	Individual Income Tax	Washington does not impose an individual income tax.			

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
West Virginia	Individual Income Tax	<p>(March 19, 2021): " The West Virginia State Tax Department is providing special tax filing and payment relief to individuals whose 2020 annual income return is due April 15, 2021. This extension is in response to the extension offered by the IRS. Information outlining the details of the extension are contained in Administrative Notice 2021-16 and West Virginia Tax Filing and Payment Deadlines Questions and Answers.</p> <p>The deadline to file 2020 annual income tax returns for individuals has been extended from April 15, 2021, to May 17, 2021. Payment deadlines for these returns are also extended until May 17, 2021. Failure to pay any balance of tax due by May 17, 2021 will result in the accrual of penalties and interest beginning May 18, 2021.</p> <p>This relief does not extend to estimated tax payments for tax year 2021 that are due between April 15, 2020 and May 17, 2021 for individuals. This relief does not apply to employer withholding tax returns and payments or to any other tax collected by the Tax Commissioner. The Department will automatically provide this relief, so filers do not need to take any additional steps to qualify for this extension of time."</p>	<p>https://tax.wv.gov/Documents/AdministrativeNotices/2021/AdministrativeNotice.2021-16.pdf</p> <p>https://tax.wv.gov/Individuals/TaxFiling/Pages/FilingAndPaymentDeadlinesQA.aspx</p> <p>https://tax.wv.gov/Individuals/TaxFiling/Pages/IndividualIncomeTaxFilingDueDateExtension.aspx</p>	May 17, 2021	No Change
Wisconsin	Individual Income Tax	<p>(March 30, 2021): Wisconsin issued an extensive FAQ regarding its' extended deadline for 2020 individual income taxes, including topics such as IRA and HSA contributions and applying 2020 overpayments to 2021 Q1 estimates.</p> <p>(March 18, 2021): "2020 Wisconsin Individual Income Tax Return and Payment Deadline Extended to May 17, 2021 -- The Internal Revenue Service (IRS) issued news release yesterday indicating that the federal income tax filing and payment due date for individuals for the 2020 tax year will be automatically extended from April 15, 2021 to May 17, 2021. The IRS will provide formal guidance in the coming days. As a result, the Wisconsin individual income tax return filing and payment due dates are extended to May 17, 2021. ...</p> <ul style="list-style-type: none"> Individuals do not have to file any extension forms to be eligible for this new due date. No interest or penalties will accrue during the period of April 15, 2021 to May 17, 2021. Interest and late filing fees will apply beginning May 18, 2021. No underpayment interest will apply for failure to make quarterly estimated individual income tax payments for the 2020 tax year. This relief is solely for 2020 individual income tax returns and payments that are normally due on due April 15, 2021. This relief does not apply to: <ul style="list-style-type: none"> o 2021 estimated tax payments for individuals, the first payment of which is due April 15, 2021, or o to any other returns or tax payments due to the Department of Revenue. 	<p>https://www.revenue.wi.gov/Pages/TaxPro/2021/IncomeTaxDeadlineExtended.aspx</p> <p>https://www.revenue.wi.gov/Pages/News/2021/Tax-Season-Deadline-Extended.pdf</p>	Forms 1, 1NPR, 1CNP, 1CNS, and 4T (Exempt Corporation Franchise or Income Tax Return) = May 17, 2021	No Change.
Wyoming	Individual Income Tax	Wyoming does not impose an individual income tax.			

Chart of State and Local Taxing Authority Conformity to the IRS' 2020 Individual Income Tax Filing Deadline Extension

Jurisdiction	Tax type	Guidance on extensions for filing or paying	Webpage	2020 Individual Income Tax Return Due Date	2021 Q1 Individual Income Tax Estimate Due Date
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Disclaimer: In response to the Coronavirus pandemic, state and local taxing authorities have been rapidly issuing guidance on extensions of time for businesses and individuals to pay taxes. Even though the majority of this guidance has focused on individual income taxes, some guidance has addressed corporate and pass-through taxes. This guidance is expected to continue to change frequently. As a result, Wipfli believes that the information contained in this chart is accurate, but we cannot guarantee either its completeness or accuracy. If you have questions about the application of this chart to your specific situation, please contact a Wipfli professional.

