

Alabama

The Alabama Department of Revenue [announced](#) that the state income tax filing due date is extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer state income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers. Other taxes included in the deadline extension are corporate income tax, the Financial Institution Excise Tax (FIET), and the Business Privilege Tax (BPT).

Alaska

The Alaska legislature [passed](#) legislation which would grant corporate tax return filing and tax payment extensions to July 15, 2020. The legislation is awaiting the governor's signature. Alaska does not impose an individual income tax.

Arizona

The Arizona Department of Revenue [announced](#) an extension of the payment and filing deadlines for Arizona state income taxes from April 15 to July 15, 2020. The extension applies to individual, corporate, and fiduciary tax returns. The Arizona Department of Revenue encourages taxpayers to file electronically.

Arkansas

Arkansas Governor Asa Hutchinson [announced](#) that the state deadline to file and pay individual income taxes has been extended to July 15, matching the federal extension.

Further, Arkansas Secretary of State John Thurston [announced](#) that late fees and interest charges on businesses' annual franchise taxes will be waived until July 15th. The filing deadline for annual franchise taxes is May 1st.

California

The California Franchise Tax Board (CTFB) [announced](#) an extension of tax filing and payment deadlines from to July 15, 2020, applicable to individual and corporate taxpayers, partnerships and LLCs, estates and trusts, and exempt organizations. In addition, the CTFB has provided [responses](#) to frequently asked questions.

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Further, through Executive Order, the Governor of California [authorized](#) the California Department of Tax and Fee Administration to assist individuals and businesses impacted with complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19. Such assistance includes granting extensions for filing and payment deadlines, relief from interest and penalties, and filing a refund claim.

Taxpayers may request assistance by contacting CDTFA through [online services](#), by mailing a letter to the CDTFA, or by email at BTFD.RAUElectronicMaintenanceRequests@cdtfa.ca.gov.

Colorado

The Colorado Department of Revenue has [announced](#) that the 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.

Connecticut

The Connecticut Department of Revenue [announced](#) an extension of the payment and filing deadlines for personal income tax returns to July 15, 2020. The extension also applies to Connecticut state estimated income tax payments for the first and second quarters of 2020.

Delaware

The Delaware Department of Revenue has [released](#) a memo outlining the following tax relief:

- **Corporate tentative returns** that would be due on April 15, 2020 will now be due on July 15, 2020.
- **Personal income tax returns** that would be due on April 30, 2020 will now be due on July 15, 2020. If a taxpayer needs additional time beyond the extended due date, taxpayers may request an extension requesting additional time to file through Revenue's online system. This will provide an automatic extension of time to file to October 15, 2020. This requires the submission of Form 1027, available on the Division of Revenue website.
- **Estimated personal income tax payments** that are due on April 30, 2020 are extended to July 15, 2020. Second quarter payments remain due on June 15, 2020.
- **Fiduciary income tax returns** that are due on April 30, 2020 will now be due on July 15, 2020. If a taxpayer needs additional time beyond the extended due date, the Division of Revenue reminds all taxpayers that they may file an extension requesting additional time to file. This will provide an automatic extension of time to file to October 15, 2020. This requires the submission of Form 400-EX, available on the Division of Revenue website.

District of Columbia

Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt [announced](#) that the deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-

20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020.

The District of Columbia Office of Tax and Revenue [announced](#) extensions to filing and payment deadlines for business and real property taxpayers to assist with the economic impact of COVID-19. Interest and late payment penalties of sales and use taxes for all businesses (except hotels and motels) for periods ending on February 29, 2020 and March 31, 2020 are automatically waived provided that all taxes due for such periods are paid in full by July 20, 2020. Businesses must continue to timely file their monthly and quarterly sales and use tax returns online.

The real property tax payment deadline remains March 31, 2020. However, the DCOTR has extended the deadline for taxpayers to appeal their TY 2021 real property tax assessment and filing of the Income and Expense report to April 30, 2020. Additionally, the filing date for Income and Expense reports has been extended from April 15, 2020 to April 30, 2020.

Florida

The Florida Department of Revenue [extended](#) the property tax payment due date from March 31, 2020 to April 15, 2020. This extension is in effect for all 67 Florida counties. Currently, no extensions have been announced with respect to the filing date of corporate income tax returns in Florida, which is May 1, 2020. There is no individual income tax in Florida.

Georgia

The Georgia Department of Revenue has announced that it is automatically extending the 2019 income tax filing and payment deadline to July 15, 2020 and has provided [Coronavirus Tax Relief FAQs](#) with additional guidance.

Hawaii

The Hawaii Department of Taxation has [announced](#) special tax relief for state income taxpayers similar to the Internal Revenue Service (IRS):

- The due date for filing 2019 State income tax returns due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020.
- The due date for making 2019 State income tax payments due from April 20, 2020 to June 20, 2020 is postponed to July 20, 2020.
- Additional action is not needed by Income taxpayers to participate in this tax relief program.

Idaho

Governor Brad Little [extended](#) the 2019 Idaho income tax filing and payment deadlines from April 15, 2020, to June 15, 2020. The extension applies to all taxpayers - including individuals, businesses, and entities - regardless of the amount owed. Penalties and interest won't apply if taxpayers file their return and pay the income tax they owe by June 15, 2020.

Illinois

The Illinois Department of Revenue (IDOR) has [announced](#) that the filing deadline for Illinois income tax returns has been extended from April 15, 2020, to July 15, 2020.

This filing and payment relief includes:

- The 2019 income tax filing and payment deadlines for all taxpayers who file and pay their Illinois income taxes on April 15, 2020, are automatically extended until July 15, 2020. This relief applies to all individual returns, trusts, and corporations. This relief is automatic, taxpayers do not need to file any additional forms or call IDOR to qualify.
- Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020. Taxpayers will automatically avoid interest and penalties on the taxes paid by July 15, 2020.

Indiana

The Indiana Department of Revenue made the following [announcements](#):

- **Individual Income Tax:** Individual tax returns and payments, along with estimated payments originally due by April 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40.
- **Corporate Income Tax:** 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. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q.
- **Other tax types:** All other tax return filings and payment due dates remain unchanged. These due dates can be found on DOR's tax filing deadlines webpage.

Iowa

The Iowa Department of Revenue [announced](#) an extension of the filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date between March 19, 2020 and July 31, 2020, to a new deadline of July 31, 2020. The extension order applies to the following returns: individual income tax returns, composite returns, fiduciary returns, corporation income tax returns, franchise tax returns for financial institutions, Iowa partnership returns, S corporation returns, credit union moneys and credits tax confidential reports.

Kansas

The Kansas Department of Revenue has [announced](#) that it has extended the deadline for filing the 2019 tax returns for the Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax to conform to the extended due date of July 15, 2020 established by the Internal Revenue Service. The corresponding tax payment due date has also been extended to July 15, 2020.

Kentucky

The Kentucky Department of Revenue has [announced](#) that will adopt most of the Coronavirus Disease 2019 (COVID-19) income tax relief described in recent Internal Revenue Service (IRS) Notice 2020-18 by extending the 2019 Kentucky income tax return filing due date from April 15, 2020 to July 15, 2020. Late filing penalties will be waived for 2019 Kentucky income returns that are filed by July 15, 2020.

Additionally, Kentucky income tax payments due on April 15, 2020 are deferred for 90 days to July 15, 2020. Late payment penalties will be waived for income tax payments deferred from April 15, 2020 to July 15, 2020. Interest applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. The Kentucky relief applies only to income taxes.

Louisiana

Income Taxes

Louisiana has [announced](#) that it is extending the deadline for state income tax filings and payments to July 15, 2020. The extension applies to Louisiana individual, corporation, fiduciary and partnership income tax return filings and payments.

Sales and Excise Taxes

The Louisiana Department of Revenue (LDR) has [announced](#) that businesses have additional time to file returns due this month for sales and excise taxes collected by the LDR. The extended deadline is May 20, 2020, for applicable returns and payments that were due Friday, March 20.

The extension applies to sales, beer excise and wine excise tax returns and payments for the February 2020 tax period. By state law, sales and excise tax returns for any monthly tax period are generally due on the 20th day of the following month. However, LDR is extending this month's deadline due to the public health emergency caused by the coronavirus pandemic. This is an automatic extension and no extension request is necessary. LDR will waive penalties and interest for applicable returns and payments received by the extended May 20 deadline.

Maine

Governor Janet Mills and Commissioner of the Department of Administrative and Financial Services Commissioner Kirsten Figueroa [announced](#) that Maine will extend the deadline for Maine income tax payments from April 15, 2020 to July 15, 2020. The change aligns with the Federal government's recent extension of the Federal tax filing deadline to July 15, 2020.

Maryland

The Maryland Comptroller has [announced](#) an extension of time for income tax filing and income tax payments, following the federal government's extended deadline for filing 2019 income tax returns (and submitting 2019 income tax payments) to July 15, 2020. Maryland individual,

corporate, pass through entity, and fiduciary taxpayers are afforded this same relief at the Maryland level. Unlike the federal extension, which included only those taxpayers who owed under a certain amount of tax, the Maryland extension applies to all taxpayers.

With respect to employee withholding taxes, any withholding payments due for periods including February, March, and April 2020, may be submitted by June 1, 2020, without incurring penalties or interest.

Massachusetts

Governor Charlie Baker [announced](#) an agreement to extend the 2019 state individual income tax filing and payment deadline from April 15 to July 15 due to the ongoing COVID-19 outbreak. This income tax relief is automatic and taxpayers do not need to file any additional forms to qualify. Massachusetts currently has not announced any extensions with respect to business excise taxes.

Michigan

Governor Gretchen Whitmer [signed](#) Executive Order 2020-26, which pushes all April 2020 state and city income tax filing deadlines in Michigan to July 2020, as a part of continued efforts to help Michiganders during the COVID-19 pandemic. Effective immediately, state of Michigan and city of Detroit income tax returns and payments due on April 15 are now due before midnight on July 15. Other state of Michigan cities with income taxes due on April 15 will now be due on July 15, while cities with income taxes due on April 30 will now be due on July 31.

The Michigan Department of Revenue has [announced](#) that small businesses scheduled to make their monthly sales, use and withholding tax payments on March 20 can postpone filing and payment requirements until April 20. The state Treasury Department will waive all penalties and interest for 30 days.

Minnesota

The Minnesota Department of Revenue has [announced](#) that it is providing additional time until July 15, 2020, for taxpayers to file and pay 2019 Minnesota Individual Income Tax without any penalty and interest. This relief includes all estimated and other tax payments for tax year 2019 that would otherwise be due April 15, 2020.

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 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.

The Minnesota Department of Revenue is analyzing how other taxes may be impacted and will communicate any additional changes by email and on its website.

Mississippi

The Mississippi Department of Revenue has [announced](#) that it is providing relief to individual and business taxpayers due to the COVID-19 pandemic:

- The deadline to file and pay the 2019 individual income tax and corporate income tax is extended until May 15, 2020. 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.

Missouri

The Missouri Department of Revenue has [announced](#) that it will provide special filing and payment relief to individuals and corporations:

- **Filing deadline extended:** The deadline to file income tax returns has been extended from April 15, 2020, to July 15, 2020.
- **Payment relief for individuals and corporations:** 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 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.

Montana

Governor Steve Bullock [extended](#) the payment and filing deadlines for 2019 individual income taxpayers to July 15 in accordance with the new federal filing deadline.

Nebraska

Governor Pete Ricketts [announced](#) that Nebraska is providing income tax relief similar to that of recent IRS guidance. The tax filing deadline will automatically be extended to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020.

Nevada

The Nevada Department of Revenue currently has not [announced](#) any payment or filing deadline changes and has closed all of its offices to the public until further notice. Taxpayers are advised to pay their taxes online, by mail or via drop box at the Department offices. Nevada does not impose an individual or corporate income tax.

New Hampshire

The New Hampshire Department of Revenue [announced](#) that taxpayers subject to the Business Profits Tax (BPT), Business Enterprise Tax (BET) and Interest & Dividends Tax (I&D) taxpayers will be granted automatic filing relief and payment relief, thereby extending the tax return filing date and tax payment date from April 15, 2020 to June 15, 2020.

New Jersey

The Governor, the Senate President and the Assembly Speaker [announced](#) that they will work to extend the due date to file and make payments for the Individual Gross Income Tax and the Corporation Business Tax until July 15th. The Division of Taxation will provide updates and specific information as it becomes available on its website.

New Mexico

The New Mexico Department of Revenue currently has [released](#) a bulletin regarding various tax relief measures, including:

- 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

The New York Department of Taxation and Finance (NYDTF) has [announced](#) that New York state personal income tax and corporation tax returns originally due on April 15, 2020 have been extended to July 15, 2020. In addition, all related tax payments due on April 15, 2020 may be deferred to July 15, 2020, without penalties and interest, regardless of the amount owed. The NYDTF has [released](#) additional guidance regarding relief for income taxes.

Sales tax payments and returns were due March 20, 2020; however, penalty and interest will be waived if taxpayers were unable to file or pay on time due to COVID-19. The NYDTF has [released](#) additional guidance regarding relief for sales and use taxes.

New York City

Business Tax Filing Extensions

The New York City Department of Finance (DOF) has [announced](#) that it is allowing a waiver of penalties for DOF-administered business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or return, or in a separate request.

If a taxpayer files an extension or return or makes a tax payment in accordance with these rules, it will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment.

All paper filings under this announcement should be marked “COVID-19” on the top center of the first page. The same relief will be provided to adversely affected electronic filers.

Real Property Transfer Tax

The DOF has [announced](#) that it is allowing a waiver of penalties for all New York City Real Property Transfer Tax returns due between March 15, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed return, or in a separate request.

If a taxpayer files a return or makes a tax payment in accordance with this announcement, it will not be subject to any late filing, late payment, or underpayment penalties. For purposes of the above filings, while late filing and late payment penalties are waived, interest, where applicable, at the appropriate underpayment rate, must be paid on all tax payments received after the original due date calculated from the original due date to the date of payment.

North Carolina

The N.C. Department of Revenue (NCDOR) recently [announced](#) that it will extend the April 15 tax filing deadline to July 15 for individual, corporate, and franchise taxes to mirror the announced deadline change from the Internal Revenue Service.

North Dakota

North Dakota has [announced](#) that it is currently aligned with the IRS extension date. Individuals or businesses who are unable to file an income tax return or pay the tax by the April 15th deadline can file and make payment through July 15, 2020, without penalty and interest.

Ohio

Tax Commissioner Jeff McClain [announced](#) that Ohio will be following the federal government and IRS in extending the deadline to file and pay the state income tax. The new deadline is July 15, an extension of approximately three months from the original deadline of April 15. As with

the IRS extension, Ohio will be waiving penalty on tax due payments made during the extension. Also, 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 the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those taxpayers that have opted in to have the commissioner administer the municipal net profit tax through the state's centralized filing system.

Individuals, estates, trusts and certain businesses making quarterly estimated income tax payments, have also been granted additional time to file and pay without penalty or interest. The first and second quarterly payments, normally scheduled for April 15 and June 15 for most taxpayers, have both been extended to July 15.

Oklahoma

The Oklahoma Tax Commission (OTC) [announced](#) that Oklahomans now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. In response to Treasury Secretary Steven T. Mnuchin's announcement on Friday, March 20, that the Trump administration has decided to push the federal income tax filing date from April 15 to July 15, the OTC is likewise extending the 2019 Oklahoma income tax return due date from April 15 to July 15, 2020. This is applicable to income tax due from Tax Year 2019 and the first quarter payment for Tax Year 2020, both of which would normally be due on April 15, 2020.

Oregon

The Oregon Department of Revenue [announced](#) an extension for Oregon tax filing and payment deadlines for personal income taxes and certain other taxes closely following the IRS extension declaration.

For personal income taxpayers:

- The Oregon return filing due date for tax year 2019 is automatically extended from April 15, 2020 to July 15, 2020.
- The Oregon tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020.
- Estimated tax payments for tax year 2020 are not extended.
- The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020.
- Taxpayers do not need to file any additional forms or call the department to qualify for this automatic Oregon tax filing and payment extension.

For corporate income/excise taxpayers:

- The Oregon return filing due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Returns due after May 15, 2020 are not extended at this time.
- The Oregon tax payment deadline for payments due with the 2019 return by May 15, 2020 is automatically extended to July 15, 2020. Payments for returns due after May 15, 2020 are not extended at this time.

- Estimated tax payments for tax year 2020 are not extended.
- Taxpayers do not need to file any additional forms or call the department to qualify for this automatic Oregon tax filing and payment extension.

Pennsylvania

The Department of Revenue [announced](#) the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file from the original deadline of April 15. 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.

Rhode Island

The Rhode Island Department of Revenue [announced](#) that in conjunction with announcements made by United States Treasury Secretary Steven T. Mnuchin and Rhode Island Governor Gina M. Raimondo involving the April 15, 2020, deadline for certain tax filings and tax payments, the Division of Taxation will mirror the federal extensions and is awaiting the issuance of written guidance from the Internal Revenue Service. The Division intends to post further guidance as soon as possible.

South Carolina

The South Carolina Department of Revenue has [announced](#) that it is offering additional time to file and pay to assist taxpayers during the COVID-19 outbreak. Tax returns and payments due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1. This includes South Carolina Individual Income Taxes, Corporate Income Taxes, Sales and Use Tax, Admissions Tax, Withholding Tax, and other taxes administered by the SCDOR.

South Dakota

The South Dakota Department of Revenue currently has not [announced](#) any filing deadline changes. South Dakota does not impose an individual or corporate income tax.

Tennessee

The Tennessee Department of Revenue (TDR) has [extended](#) the due date for filing and paying its “Hall” income tax (i.e., the tax imposed on resident individuals on interest and dividends) from April 15, 2020 to July 15, 2020. The TDR also announced that it has extended the due date for filing and paying franchise and excise tax from April 15, 2020 to July 15, 2020.

Texas

The Texas comptroller currently has not [announced](#) any filing deadline changes. Specifically, the Texas comptroller [announced](#) that it is enforcing the March 20 monthly sales tax due date.

Texas does not impose an individual or corporate income tax, and currently has not addressed extensions with respect to any franchise taxes that it imposes.

Utah

The Utah State Tax Commission [announced](#) that it unanimously passed an emergency rule waiving interest and penalties for late filed 2019 tax returns and payments of individuals, corporations and pass-through entities. To receive this adjustment, these returns and payments have to be filed no later than July 15, 2020.

Vermont

The Vermont Department of Taxes [announced](#) that in addition to moving the deadline for filing Vermont income tax from April 15 to July 15, 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.

Virginia

Governor Northam has [announced](#) several steps to provide tax relief to citizens during this time.

- **Sales Tax Filing and Payment Extension & Penalty Waiver:** Businesses impacted by coronavirus can request an extension of the due date for filing and payment of their February 2020 sales tax return due March 20, 2020, for 30 days. When granted, businesses will be able to file and pay no later than April 20, 2020 with a waiver of any penalties.
- **Income Tax Payment Extension & Penalty Waiver:** Any 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 a taxpayer can pay by the original filing due date, it should.

Washington

The Washington Department of Revenue has provided a [Business Relief During COVID-19 Pandemic FAQ](#). Among other measures, the Department will provide extensions for filing and paying tax returns (even if it is after the due date):

- 60 days for monthly returns (this applies to the February 2020 and March 2020 returns at this time)
- 30 days for the Q1/2020 returns
- 30 days for the Annual 2019 returns

Further, with respect to audits:

- The Department will delay auditing businesses that have gross income of less than \$5 million in the past year, or are a type of business specifically identified in the Governor's proclamation, for 60 days. Revenue will reevaluate after this time.
- For audits in progress, Revenue staff will work with taxpayers to either issue the audit or provide an extension of up to 60 days based on the taxpayer's preference.
- Revenue staff will be flexible in scheduling audits of businesses and encourage electronic records to support social distancing.

West Virginia

The West Virginia State Tax Department [announced](#) that the deadline to file 2019 annual income tax returns for individuals, trusts or estates, and corporations has been extended from April 15, 2020, to July 15, 2020. Payment deadlines for these returns are also extended until July 15, 2020. Failure to pay any balance of tax due by July 15, 2020 will result in the accrual of penalties and interest beginning July 16, 2020. This relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and July 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities.

Wisconsin

The Wisconsin Department of Revenue [announced](#) that Wisconsin income tax payment and return due dates are automatically extended to July 15, 2020. Wisconsin law will automatically extend time and waive interest and penalties for taxpayers due to a presidentially declared disaster.

The Wisconsin Department of Revenue noted the following additional details:

- Tax filers do not have to file any extension forms to be eligible for this new due date.
- There is no limit on the amount of payment to be postponed, and there are no income exclusions.
- This applies to individuals, trusts, estates, partnerships, associations, companies or corporations.
- This relief is solely for income tax payments, estimated income tax payments and returns due April 15, 2020.
- There will be no interest or penalty for the period of April 15, 2020 to July 15, 2020.
- Interest, penalties, and underpayment interest for failure to make quarterly estimated tax payments with respect to such postponed federal income tax filings and payments will begin to accrue on July 16, 2020.

Wyoming

The Wyoming Department of Revenue currently has not [announced](#) any filing deadline changes. Wyoming does not impose an individual or corporate income tax.