

State Tax Filing and Payment Extensions During COVID-19 Outbreak

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Issue

Which tax deadlines for individuals and businesses has the Department of Revenue Services (DRS) extended due to COVID-19?

Individual and Business Tax Deadline Extensions

As of April 21, 2020, DRS has extended various filing and payment deadlines for individual and business taxpayers. Table 1 lists the original and extended deadlines for each respective tax.

For additional information and updates, taxpayers can consult DRS's [website](#).

Table 1: State Tax Filing and Payment Deadline Extensions for Individuals and Businesses (as of April 21, 2020)

	<i>Original Deadline</i>	<i>New Deadline</i>
INDIVIDUALS		
Income Tax Returns and Payments	April 15, 2020	July 15, 2020
Income Tax Estimated Payments	April 15, 2020 (first quarter) June 15, 2020 (second quarter)	July 15, 2020 (first and second quarter)
Gift Tax Returns and Payments	April 15, 2020	July 15, 2020
Estate and Gift Tax Returns and Payments	Six months after decedent's death	July 15, 2020 (for returns due between April 1, 2020, and July 15, 2020)
BUSINESSES		
Pass-Through Entity Tax Returns and Payments	15 th day of the third month following the close of the tax year (March 15, 2020, for calendar-year filers)	July 15, 2020 (for returns due between March 15, 2020, and July 15, 2020)
Pass-Through Entity Tax Estimated Payments	15 th day of the fourth month of the tax year for first quarter (April 15, 2020, for calendar-year filers) 15 th day of the sixth month of the tax year for second quarter (June 15, 2020, for calendar-year filers)	July 15, 2020 (for estimated payments due between March 15, 2020 and July 15, 2020)
Corporation Tax Returns and Payments	15 th day of the month following the due date of the company's corresponding federal income tax return for the income year (May 15, 2020, for calendar-year filers)	July 15, 2020 (for returns due between March 15, 2020, and July 15, 2020)
Corporation Tax Estimated Payments	15 th day of the third, sixth, ninth, and 12 th months of the income year (March 15, 2020, and June 15, 2020, for calendar-year filers' first and second quarter payments)	July 15, 2020 (for estimated payments due between March 15, 2020, and July 15, 2020)
Sales Tax and Room Occupancy Tax Returns and Payments	Last day of the month following the end of the filing period (generally monthly or quarterly, depending on annual sales tax liability)	May 31, 2020 (for monthly payments due March 31, 2020, and April 30, 2020, and quarterly payments due April 30, 2020); applies only to taxpayers with \$150,000 or less in annual sales or room occupancy tax liability

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