

COVID-19 State Corporate Income Tax and Sales and Use Tax Extension Tracker

Updated as of April 14, 2020

States & D.C. Total

41 Corporate Income Tax Extension

NOTE: Among states listed as “yes” below, some have conformed to the July 15 federal income tax extension date, but others have extended to an earlier or later date. Taxpayers should review each state’s guidance for specific extension details.

22 Sales & Use Tax Extension

NOTE: Among states listed as “yes” below, the sales tax deadline extensions vary significantly, and are often limited to qualifying businesses (based on the entity’s size, industry, in-state operations, or other criteria). Taxpayers should review each state’s guidance for specific extension details.

Referenced sources are provided for general information purposes only.

State	Corporate Income Tax Extension	Sales & Use Tax Extension	Source Links:
Alabama	Yes	Yes^ (for qualifying businesses)	https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/
Alaska	Yes	No State Sales and Use Tax	http://tax.alaska.gov/programs/documentviewer/viewer.aspx?160n
Arizona	Yes	No	https://azdor.gov/sites/default/files/PUBLICATION_GTN-20-1.pdf
Arkansas	No	No	
California	Yes	Yes (for qualifying businesses)	https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html https://www.cdtfa.ca.gov/services/covid19.htm
Colorado	Yes	Yes	https://www.colorado.gov/pacific/tax/income-tax-deadlines https://www.colorado.gov/pacific/tax/sales-tax-deadlines
Connecticut	Yes	Yes (for qualifying businesses)	https://portal.ct.gov/-/media/Coronavirus/COVID-19-FAQs.pdf?la=en https://portal.ct.gov/DRS/Press-Room/Press-Releases/2020/State-Extends-Filing-and-Payment-Deadlines-for-Sales-Tax-and-Room-Occupancy-Tax

State	Corporate Income Tax Extension	Sales & Use Tax Extension	Source Links:
Delaware	Yes	No State Sales and Use Tax	https://revenuefiles.delaware.gov/2020/TIM2020-01_COVID-19_filing_extension.pdf
District of Columbia	Yes	Yes (for qualifying businesses)	https://mayor.dc.gov/release/mayor-bowser-and-chief-financial-officer-dewitt-announce-2019-tax-filings-and-payment https://otr.cfo.dc.gov/release/otr-tax-notice-2020-02-covid-19-emergency-sales-and-use-tax-relief
Florida	No	Yes (for qualifying businesses)	https://floridarevenue.com/emdisaster/Additional%20Info/Order%20of%20Emergency%20Waiver%2020-52-DOR-002%20(Sales%20and%20Use%20Tax%20and%20Related%20Taxes).pdf
Georgia	Yes	No	https://dor.georgia.gov/press-releases/2020-03-25/georgia-income-tax-and-tag-renewal-deadlines-extended
Hawaii	Yes	No	https://tax.hawaii.gov/covid-19/
Idaho	Yes	No	https://tax.idaho.gov/i-2075.cfm
Illinois	Yes	Yes (for qualifying businesses)	https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-24.pdf https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2020/FY2020-23.pdf
Indiana	Yes	No	https://calendar.in.gov/site/dor/event/dor-announces-filing-and-payment-extensions
Iowa	Yes	Yes ^{^^} (for qualifying businesses)	https://tax.iowa.gov/sites/default/files/2020-03/DirectorExtensionOrderCOVID-19_2020-01.pdf?utm_medium=email&utm_source=govdelivery https://tax.iowa.gov/iowa-small-business-relief-tax-deferral-program-still-accepting-applications
Kansas	Yes	No	https://ksrevenue.org/taxnotices/notice20-01.pdf
Kentucky	Yes	No	https://revenue.ky.gov/News/Pages/COVID-19-Kentucky-Income-Tax-Relief---2019-and-2020.aspx
Louisiana	Yes	Yes (for qualifying businesses)	http://revenue.louisiana.gov/LawsPolicies/RIB%2020-009%20Income%20and%20Franchise%20Tax%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf http://revenue.louisiana.gov/LawsPolicies/RIB%2020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf
Maine	Yes	No	https://www.maine.gov/revenue/publications/alerts/2020/ta_mar2020_vol30_iss4.pdf
Maryland	Yes	Yes	https://marylandtaxes.gov/forms/COVID-19-Tax_Alert.pdf https://marylandtaxes.gov/forms/COVID-19-Tax_Alert.pdf
Massachusetts	Yes*	Yes (for qualifying businesses)	https://www.mass.gov/technical-information-release/tir-20-4-tax-filing-and-payment-relief-for-personal-income-and https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments
Michigan	Yes	Yes (for qualifying businesses)	https://www.michigan.gov/documents/treasury/2020.04.02_-_State_and_City_Income_Tax_Deadline_Change_685810_7.pdf https://www.michigan.gov/documents/treasury/SUW_Penalty_and_Interest_Waiver_Notice_684145_7.pdf
Minnesota	No	Yes (for qualifying businesses)	https://www.revenue.state.mn.us/sales-and-use-tax https://mn.gov/governor/assets/2020_03_16_EO_20_04_Bars_Restaurants_tcm1055-423380.pdf
Mississippi	Yes	No	https://www.dor.ms.gov/Pages/default.aspx
Missouri	Yes	No	https://governor.mo.gov/press-releases/archive/governor-parson-protects-missouris-most-vulnerable-citizens-and-workers

State	Corporate Income Tax Extension	Sales & Use Tax Extension	Source Links:
Montana	No	No State Sales and Use Tax	
Nebraska	Yes	No	https://revenue.nebraska.gov/businesses/frequently-asked-questions-about-income-tax-due-date-extension
Nevada	No Corporate Income Tax**	No	
New Hampshire	Yes (for qualifying businesses)	No State Sales and Use Tax	https://www.revenue.nh.gov/tirs/documents/2020-001.pdf
New Jersey	Yes	No	https://www.state.nj.us/treasury/taxation/covid19.shtml
New Mexico	Yes	No	https://www.governor.state.nm.us/2020/03/20/new-mexico-extends-income-and-payroll-tax-deadlines/
New York	Yes	Yes^^ (for qualifying businesses)	https://www.tax.ny.gov/pdf/notices/n20-2.pdf
			https://www.tax.ny.gov/pdf/notices/n20-1.pdf
North Carolina	Yes*	Yes^ (for qualifying businesses)	https://files.nc.gov/ncdor/documents/files/2020-3-23-Important-Notice-COVID-3_0.pdf
			https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4.pdf
North Dakota	Yes	No	https://www.nd.gov/tax/covid-19-tax-guidance/
Ohio	No Corporate Income Tax**	No	
Oklahoma	Yes	No	https://www.ok.gov/tax/COVID-19_Information_and_Updates.html
Oregon	Yes	No State Sales and Use Tax	https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=36265
Pennsylvania	Yes	Yes (for qualifying businesses)	https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=309
			https://www.revenue.pa.gov/Pages/COVID19.aspx#AcceleratedSTPrepayments
Rhode Island	Yes	No	http://www.tax.ri.gov/Advisory/ADV_2020_11.pdf
South Carolina	Yes	Yes	https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL20-4.pdf
			https://dor.sc.gov/about/calendar
South Dakota	No Corporate Income Tax	No	
Tennessee	Yes	No	https://www.tn.gov/content/dam/tn/revenue/documents/notices/fae/20-05fe.pdf
Texas	No Corporate Income Tax**	Yes^^ (for qualifying businesses)	https://comptroller.texas.gov/taxes/franchise/filing-extensions.php
			https://comptroller.texas.gov/about/emergency/
Utah	Yes	No	https://tax.utah.gov/commission/releases/2020-03-26-release.pdf
Vermont	Yes	Yes	https://tax.vermont.gov/press-release/upcoming-vermont-tax-due-date-guidance
			https://tax.vermont.gov/coronavirus/faqs
Virginia	Yes***	Yes^^^ (for qualifying businesses)	https://www.tax.virginia.gov/sites/default/files/inline-files/tb-20-4-covid-19-income-tax-bulletin.pdf
			https://www.tax.virginia.gov/sites/default/files/inline-files/covid-19-sales-tax-bulletin.pdf

State	Corporate Income Tax Extension	Sales & Use Tax Extension	Source Links:
Washington	No Corporate Income Tax**	Yes^^	https://dor.wa.gov/about/business-relief-during-covid-19-pandemic
West Virginia	Yes	No	https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-16.pdf
Wisconsin	Yes	Yes^^^	https://www.revenue.wi.gov/Pages/News/2020/Tax-Deadline-Extended.pdf
			https://www.revenue.wi.gov/Pages/TaxPro/2020/TaxDeadlinesExtendedCOVID.pdf
Wyoming	No Corporate Income Tax	No	

Corporate Income Tax Extension

- * Massachusetts and North Carolina have waived late filing and late payment penalties, but interest will continue to accrue from April 15.
- ** While six states impose no corporate income tax, four of these states impose a gross receipts tax that applies to corporations: Nevada (Commerce Tax), Ohio (Commercial Activity Tax), Texas (Franchise Tax), and Washington (Business and Occupation Tax). Only two of these states (Texas and Washington) have provided gross receipts tax filing and/or payment deadline relief.
- *** Virginia has not extended its filing deadline but has extended its payment deadline to June 1 (and will only waive late payment penalties, not interest).

Sales and Use Tax Extension

- ^ The state will automatically waive late filing and late payment penalties, but interest will still accrue.
- ^^ The extension is not automatic. Businesses must request and be approved for an extension.
- ^^^ The extension is not automatic. Businesses must request and be approved for an extension. And the state has indicated that interest will still accrue.