

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

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

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

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