

- April 15, 2020 All other states are currently maintaining a filing and payment due date of April 15, 2020 or they have yet to issue guidance.
- **April 25, 2020** New York City has extended the state filing deadline until April 25, 2020; however individuals can request waiver of penalties.
- April 30, 2020 Currently, Oregon has delayed its state filing and payment date until April 30, 2020.
- May 15, 2020 At this time, Mississippi and Washi State have moved their filing and payment date to May 15, 2020.

- June 15, 2020 Idaho has moved its state filing and payment due date, Connectic has also moved its corporate filing and due date to June 15, 2020.
- July 15, 2020 The following states have moved their state filing and payment date to July 15, 2020 in line with the federal filing and payment date
- July 31, 2020 Currently, lowa is the only state to move its state filing and payment date to July 31, 2020.

State Filing Deadlines

Summary as of March 26, 2020, 10:00AM

As things continue to evolve, we will be here to guide you through any changes or questions. While our offices are now closed, our company has ensured all employees can continue to work efficiently and safely. We will ensure your tax, accounting and advisory needs are completed on time.

Please note, due dates for quarterly estimated payments may be earlier than the state filing and due dates. Please reach out to your M&S tax advisor for specific guidance on quarterly payments.

Deadline	States
April 15, 2020	Alaska, Florida, Georgia, Maine, Massachusetts, Michigan, Nebraska, New Hampshire, New Jersey, Ohio, Rhode Island, South Dakota, Texas, Virginia (payments due June 1, 2020), Wyoming
April 25, 2020	New York
April 30, 2020	Oregon CAT payment due
May 15, 2020	Mississippi, Washington (by request)
July 15 2020	Alabama, Arkansas, Arizona, California, Colorado (payments due), Connecticut (June 15 for business returns), Washington D.C., Delaware, Idaho, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maryland, Maine, Minnesota, Missouri, Montana, North Carolina, North Dakota, Nevada, New Mexico, Oklahoma, Oregon, Pennsylvania, South Carolina, Tennessee, Utah, Vermont, Wisconsin, West Virginia
July 20, 2020	Hawaii
July 31 2020	lowa

