

COVID-19 State File/Pay Extensions

Updated Daily as Information Becomes Available



Jurisdiction	Corporate Income & Franchise Original Deadlines	Extensions for Filing/Payment of Corporate Income & Franchise	COVID-19 Related Guidance	Sales/Indirect Tax Changes
Federal	4/15/2020	7/15/2020	Fed Guidance	None
Alabama	4/15/2020	7/15/2020	AL Guidance	Late payment penalties are waived for small retail businesses with monthly retail sales during the previous calendar year averaged < \$62,500, and taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities, which includes restaurants. Late payment penalties are also waived for lodgings taxes. The relief applies to state sales and lodgings taxpayers who are unable to timely pay their February, March, and April 2020 sales and lodgings tax liabilities. This relief does not waive or extend normal filing requirements. These taxpayers may file their monthly sales and lodgings tax returns for the February, March, and April 2020 reporting periods without paying the state sales and lodgings tax reported as due. Late payment penalties will be waived for these taxpayers through June 1, 2020.
District of Columbia	4/15/2020	7/15/2020* (1 st quarter estimated payments are still due by April 15, 2020)	DC Guidance Additional DC Guidance	Interest is abated and penalties waived on sales and use tax periods ending February 29, 2020 and March 31, 2020. The following are eligible: 1. Monthly Filers must file an FR-800M as usual before March 20, 2020 for the period ending February 29, 2020 and on or before April 20, 2020 for the period ending March 31, 2020 2. Quarterly basis filers must file an FR-800Q on or before April 20, 2020 for the period ending March 31, 2020. All eligible vendors must pay in full all sales and use taxes due for periods ending on February 29, 2020 and March 31, 2020 on or before July 20, 2020. Failure to pay in full by July 20, 2020 will result in interest and penalties accruing from the original payment due dates. https://otr.cfo.dc.gov/release/otr-tax-notice-2020-02-covid-19-emergency-sales-and-use-tax-relief
Florida	5/1/2020	No change.	None	For sales and use tax due March 20, 2020, penalties and interest are waived for taxpayers who collected but are were unable to meet the deadline, as long as the taxes are reported and remitted by 3/31/2020. For 4/20/2020 reporting period, all businesses unaffected by COVID-19 must report sales and use taxes as usual. For 4/20/2020 reporting period, businesses adversely affected by COVID-19, the due date is 4/30/2020. "Adversely affected" includes businesses that closed in March or collected 75% less in March.
Georgia	4/15/2020	7/15/2020	Gov. Brian Kemp announced on Monday, 3/23/2020 that Georgia will extend its income tax deadlines to July 15.	No change.
Louisiana	5/15/2020	7/15/2020	LA Guidance	The due date for filing and payment of sales tax and excise tax returns originally due March 20, 2020 has been extended to May 20, 2020.

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Mississippi	4/15/2020	5/15/2020	The notice states, "We recognize that our extension does not coincide with the federal extension. However, we cannot extend the deadlines beyond the fiscal year end of June 30. To do so would jeopardize the ability of our state leadership to balance the fiscal year budget."	No change.
Texas	5/15/2020 (Franchise Tax only)	7/15/2020 (Franchise Tax only)	TX Guidance	Governor will not extend state and local sales taxes due March 20, 2020. For businesses struggling to pay the taxes collected in February and due March 20, 2020, assistance may be available on an individual basis.

*Updated 4.3.2020