

Deferral of State Income Tax Filings and Payments

Tax & Benefits Alert

03.25.2020

Related People:
Michael A. Guariglia

A number of states have extended filing and payment deadlines. The following is a summary of the status of extensions for states within the McCarter & English footprint:

Connecticut

- The Connecticut Department of Revenue Services extended the filing and payment deadlines for 2020 Connecticut corporation business tax returns to June 15, 2020.
- The Connecticut Department of Revenue Services extended the filing and payment deadlines for Connecticut personal income tax returns to July 15, 2020. The Department also extended Connecticut estimated income tax payments for the first and second quarters of 2020 by 90 days.

Delaware

- The Delaware Division of Revenue has advised taxpayers that, under applicable law, all final Delaware corporate income tax returns are due on July 15, 2020, which is the due date of the corresponding federal tax return.
- Delaware tentative corporate tax returns that would be due on April 15, 2020, are now due on July 15, 2020.
- Personal and fiduciary income tax returns and payments that would be due on April 30, 2020, are now due on July 15, 2020.
- Estimated personal income tax payments that would be due on April 30, 2020, are extended to July 15, 2020. Note that second quarter payments remain due on June 15, 2020.

District of Columbia

- The District of Columbia extended the deadline for taxpayers to file and pay their District of Columbia individual and fiduciary income tax returns, partnership tax returns, and franchise tax returns to July 15, 2020.

Massachusetts

- The Governor of Massachusetts, along with the Senate President and House Speaker, announced an agreement to extend the 2019 state individual income tax filing and payment deadline from April 15, 2020 to July 15, 2020.
- The Governor indicated that legislation will be introduced and approved to finance the extension, and that accompanying administrative changes will be implemented through the Department of Revenue.

New Jersey

- The Governor of New Jersey, along with the Senate President and Assembly Speaker have indicated that New Jersey will extend the state tax filing deadline from April 15, 2020 to July 15, 2020, and will make a one-time change to extend the state's fiscal year end to September 30, 2020.
- Legislation changing the tax filing and payment deadlines as well as the state's fiscal year is expected to be introduced and passed by the Legislature and signed by the Governor.

New York

- The New York State Department of Taxation and Finance has extended the April 15 due date for New York State personal and fiduciary income tax returns and corporation tax returns to July 15, 2020. All related tax payments due on April 15, 2020, including 2020 estimated tax payments due on April 15, 2020, can be deferred to July 15, 2020 without penalty or interest, regardless of the amount owed.
- The filing and payment deadlines for the New York City resident income tax also are extended based on the extension of the state filing and payment deadlines.

Pennsylvania

- The Pennsylvania Department of Revenue extended the filing deadline for 2019 Pennsylvania personal income tax returns to July 15, 2020. The Department also will waive penalties and interest on taxpayer's 2019 personal income tax payments through the filing deadline of July 15, 2020.
- The Pennsylvania Department of Revenue has provided additional time for taxpayers to file an appeal of a tax assessment or a petition for refund of taxes with the Board of Appeals until the later of 30 days after the reopening of the Board of Appeals offices or the original appeal deadline. This extension applies to any appeals and refunds where the original deadline was prior to the closure of the Board of Appeals on March 16, 2020.

Please note that states are still in the process of responding to the effects of COVID-19 and taxpayers should check the relevant state revenue department website for the most up-to-date information.

For information on the deferral of U.S. federal income tax filings and payments, please click [here](#).