

COVID-19 - TAX RETURN FILLING & PAYMENT RELIEF

Does the deadline postponement apply to return filing *and* payments?

Yes. Both the filing and payment deadlines have been automatically postponed from April 15, 2020 to July 15, 2020 for individuals, trusts, estates, corporations, or any type of unincorporated business entity. Interest and penalties will begin to accrue after July 15.

Do taxpayers need to file any additional forms to qualify for relief?

No, taxpayers do not need to submit any additional forms; the new July 15, 2020 deadline applies to all taxpayers with a Federal income tax return or payment formerly due on April 15, 2020. Individual taxpayers, who need additional time to file beyond July 15, can request a filing extension until October 15 by filing Form 4868 before the July 15 due date. Corporate filers use Form 7004 to request additional time.

Has the filing deadline for all state returns been postponed to July 15?

State filing and payment deadlines vary by state. Check with each state to get an accurate due date for filing and payment or visit our [State Response to Covid-19](#) page.

I have already filed returns with a scheduled payment date of April 15, 2020. Will this payment be automatically rescheduled for July 15, 2020?

No, the payment will *not* automatically reschedule. The payment will be made on the date selected unless the payment is rescheduled. Follow the instructions below to reschedule or cancel a payment.

- IRS Direct Pay – Use the confirmation number from scheduled payment to access the Look Up and Payment feature.
- EFTPS - Access the EFTPS website, then click on Payments and login. Click on Cancel a Tax Payment from the left menu and follow the instructions.
- Schedule Electronic Funds Withdrawal – Electronic withdrawal payments scheduled when tax returns are filed can be revoked by contacting the U.S. Treasury Financial Agent at 888-353-4537.
- Credit/Debit Cards – Cancel scheduled payments by contacting the card processor.

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Does this relief provide more time to contribute money to an IRA, HSA, or Archer MSA for 2019?

Yes. Contributions may be made for a particular year, at any time during the year or by the due date for filing a return for that year. Because the due date for filing Federal income tax returns has been postponed to July 15, the deadline for making contributions to IRA, HSA, or Archer MSA for 2019 is also extended to July 15, 2020.

Connecticut

"At the direction of Governor Ned Lamont, the Connecticut Department of Revenue Services (DRS) is extending the filing and payment deadline for personal income tax returns 90 days, to July 15, 2020."

Individual Income Tax Deadline: July 15, 2020

Maryland

"If the IRS extends its April 15th filing deadline for corporate and individual income tax returns, Maryland will conform to the decision of the IRS." (For a convenient graphic from the Maryland Department of Revenue explaining Maryland and federal tax deadlines, [click here](#).)

North Carolina

"The NCDOR is mirroring this payment extension to the greatest extent possible under current state law. While the NCDOR is waiving late payment penalties through July 15, state law prevents waiving any interest."

Expected Individual Income Tax Deadline: July 15, 2020

Pennsylvania

"The Department of Revenue today announced the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020."

Individual Income Tax Deadline: July 15, 2020

Virginia

"Any income tax payments due during the time period of April 1, 2020, to June 1, 2020, will now be due on June 1, 2020."

"All income tax filing deadlines remain the same, including the May 1, 2020 individual income tax filing due date. However, Virginia does already have an automatic, 6-month extension to file (7 months for certain corporations)."

Individual Income Tax FILING Deadline: May 1, 2020 (taxpayers are eligible for an automatic, 6-month extension)

Individual Income Tax PAYMENT Deadline: June 1, 2020

Washington, D.C.

"Mayor Muriel Bowser and Chief Financial Officer Jeffrey DeWitt announced that the deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020. This means taxpayers will have an additional 90 days to file and pay from the original deadline of April 15, 2020."

Individual Income Tax Deadline: July 15, 2020