

CCH Access™ Tax
2019-3.3.2
Release Notes

April 12, 2020



CCH Access™
At the Center of the Firm in Motion

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Contact and Support Information

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Product information can be accessed by visiting Customer Support online: [CCH Access Product Support](#).

In addition to product and account information, the Customer Support site offers answers to our most frequently asked questions, forms release status, Knowledge Base articles, training videos, and operating systems compatibility for each CCH Access™ module. Access to these features is available 24/7.

The following Web site provides important information about the features and updates included in all CCH Access Tax releases: [Release Notes](#).

Visit the [Application Status](#) Web page to view the current status of our CCH Access applications. The Application Status Web page is updated every 15 minutes.

Go to [Contact Us](#) to open a Support case or chat with a representative for assistance.

Information in Tax Release Notes

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CCH Access™ Tax Release Notes inform you of the enhancements and updates that were made to Tax products and systems with the current release.

Information provided in the Release Notes include the following:

- Contact and Support information
- Updates to Tax technology (such as, electronic filing updates, Organizer, Roll Forward, and technology enhancements)
- Updates made to Tax products (such as, form additions and updates, changes in diagnostics, and changes caused by regulatory updates)

To access a list of CCH Access™ Tax Release Notes for the current year and for prior years, visit the [Release Notes](#) page on our Customer Support site.

Highlights for Release 2019-3.3.2

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Tax Updates

All Systems

Tax year 2019 federal product updates related to the recently passed CARES Act are tentatively scheduled for release 2019-3.4 on April 26, 2020. Tax year 2017 and tax year 2018 updates are being planned, with release dates to be determined. State changes for all three years will be dependent on guidance from each state taxing authority.

Individual, Corporation, S Corporation, Partnership, Fiduciary, Gift, and Exempt Organization

Announcements from state governments and the taxing authorities moved the April 15, 2020, and selected other due dates to future dates. All changes announced as of Friday, April 4, 2020, are included in this release, including any information relating to estimates, penalty and interest calculations. We will continue to make revisions on future releases as more information is provided.

 **Note:** Regarding changes to state due dates, please be aware that, while most states extended the return due date, payment date, and first quarter estimate payment, the IRS and many states did not change the second quarter estimate dates. These remain due on June 15, 2020, ahead of the return filing. Estimate payments filed via paper should account for this with timely mailing, but a less obvious issue is electronically filed returns that include estimate payments with the return. These returns should be filed by June 15, so the second quarter estimate payment is made timely, or the estimates should not be electronically filed with the return.

Gift Returns

A new box is available to change the default due date back to April 15, 2020, on General > Return Options > Processing Options > Use original due dates.

Electronic Filing Updates

State taxing authorities are working to lift any restrictions related to payments delayed until July 15 for electronically filed returns, including the first quarter estimate payment. This release adjusts any state disqualifying diagnostic related to delayed return and estimate direct debits. State returns will continue to reject for any particular state that has not updated their system to accept July 15 payments.

Tax Product Updates

Individual (1040) Product Updates

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Alabama

The Alabama Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Arizona

The Arizona Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Arkansas

The Arkansas Individual due date has been extended from April 15, 2020 to July 15, 2020. The April 15, 2020 to July 15, 2020, period will be disregarded for purposes of calculation of interest and penalties. Estimated taxes are not included in the extension relief; first quarter estimate payments are due April 15, 2020.

California

The California Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter and second quarter estimate payments originally due April 15, 2020 and June 15, 2020 are now due July 15, 2020. The California Form 568 (for SMLLCs) due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Form 3522 (2020), originally due April 15, 2020, is now due July 15, 2020. Form 3536 (2020), originally due June 15, 2020, is now due July 15, 2020.

Colorado

The Colorado Individual due date has been extended to July 15, 2020, for any tax returns or payments that would have been due on April 15, 2020. When filing after the extended deadline, penalties and interest will be calculated from July 15, 2020, instead of April 15, 2020. If a return is marked Abroad on the due date, then the due date will be June 16, 2020. Penalties and interest will be calculated from June 15, 2020, instead of April 15, 2020. First and second quarter estimate payments have been extended to July 15, 2020.

Connecticut

The Connecticut Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First and second quarter estimate payments originally due April 15, 2020 and June 15, 2020, are now due July 15, 2020.

Delaware

The Delaware Individual due date has been extended from April 30, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

District of Columbia

The District of Columbia Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The due dates for estimated tax payments have not changed.

Georgia

The Georgia Individual due date has been extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020, even though the voucher will still show April 15, 2020, as the due date.

Hawaii

The Hawaii Individual due date has been extended from April 20, 2020 to July 20, 2020. Penalties and interest will be calculated from July 21, 2020.

Idaho

Idaho has extended the return, extension, and payment deadline to June 15, 2020. Penalties and interest will start accruing after June 15, 2020. The first quarter estimate payment originally due on April 15, 2020, is now due June 15, 2020. The deadline to apply for the property tax reduction has also been extended to June 15, 2020.

Illinois

The Illinois Individual due date has been extended from April 15, 2020 to July 15, 2020. Late payment penalties and interest will be calculated from July 16, 2020. Late filing penalty remains effective after October 15, 2020. First quarter estimate payments remain due on April 15, 2020.

Indiana

The Indiana Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Iowa

The Iowa Individual due date has been extended from April 30, 2020 to July 31, 2020. Penalties and interest will be calculated from August 1, 2020.

Kansas

Kansas has extended the return, extension, and payment deadline to July 15, 2020. Penalties and interest will begin accruing after July 15, 2020. The estimate due dates remain unchanged. The deadline to file the K-40H and K-40PT has been extended to October 15, 2020.

Kentucky

The Kentucky Individual due date has been extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020. The relief applies to Form 740, Form 740NP, 740EXT, and Form 725.

Kentucky - Kentucky Cities

The Kentucky Cities Individual due dates have been extended from April 15, 2020 to July 15, 2020. Penalties will be calculated from July 16, 2020, for the OL-S, 228, and 228S returns. First quarter estimate payments originally due April 15, 2020, are now due May 15, 2020.

Louisiana

The Louisiana Individual due date has been extended to July 15, 2020, for any tax returns that would have been due on April, 15, 2020, or May 15, 2020. When filing after the extended deadline, penalties and interest will be calculated from July 15, 2020, instead of April, 15, 2020. This grace period does not apply to estimate payments for the 2020 tax year.

Maine

The Maine Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Maryland

The Maryland Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Massachusetts

The Massachusetts Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First and second quarter estimate payments have been extended to July 15, 2020.

Michigan - Michigan Cities

The Detroit Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimates originally due April 15, 2020, are now due July 15, 2020. The Individual due date for Michigan cities using Form CF 1040 has been extended from April 30, 2020 to July 31, 2020. Penalties and interest will be calculated from August 1, 2020. First quarter estimates originally due April 30, 2020, are now due July 31, 2020.

Michigan MBT

The Michigan Business Tax and related payments due date has been extended from April 30, 2020 to July 31, 2020. Penalties and interest will be calculated from August 1, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020. Second quarter estimate payments originally due July 15, 2020, remain the same.

Minnesota

The Minnesota Individual due date has been extended to July 15, 2020, for any tax returns or payments that would have been due on April, 15, 2020. When filing after the extended deadline, penalties and interest will be calculated from July 15, 2020, instead of April 15, 2020. This grace period does not apply to estimate payments for the 2020 tax year.

Mississippi

The Mississippi Individual due date has been extended from April 15, 2020 to May 15, 2020. Penalties and interest will be calculated from May 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due May 15, 2020.

Missouri

The Missouri Individual due date has been extended from April 15, 2020 to July 15, 2020. Estimates that were due on April 15, 2020, are also now due on July 15, 2020. Returns and payments made after the July 15, 2020, extended due date will be assessed interest and penalties from the extended due date.

Missouri - Kansas City

Kansas City is extending the 2019 Earnings Tax filing and payment deadline to July 15, 2020. The change is automatic and does not require a request for extension from taxpayers. Taxpayers who need more time to file beyond the July 15 due date may file an extension for an additional six months. Extension payments must be 90% of the tax due to avoid penalty and interest.

Missouri - St. Louis

The St. Louis Individual due date has been extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020; however, we do not currently support estimate payments for St. Louis.

Montana

Montana has extended the Individual due date from April 15, 2020 to July 15, 2020. The late payment penalty and interest will be calculated from July 16, 2020. First quarter estimates originally due April 15, 2020, are now due July 15, 2020.

Nebraska

The Nebraska Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Nevada

Nevada is not extending the Commerce Tax Return due date. The date remains as August 14, 2020.

New Jersey

The New Jersey Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15,

2020, are now due July 15, 2020.

New Mexico

New Mexico individual income tax returns and payments due between April 15, 2020 and July 15, 2020, can be submitted without penalties assessed through July 15, 2020. Interest will not be assessed if the payments are made before the July 15, 2020, extended due date. Estimate payments due between April 15, 2020 and July 14, 2020, may be submitted without penalty no later than July 15, 2020.

New York

The New York Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

New York - New York City

New York City has yet to adopt a formal extension period. However, New York City will allow for a waiver of penalties for business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed extension or return or in a separate request. New York City will waive any applicable penalties. However, they will not waive interest assessments. The special condition code has been updated to mark "COVID-19" on top of the extension or return when code "CV" is entered.

North Carolina

The North Carolina Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties will be calculated from July 15, 2020, but interest will be calculated from April 15, 2020. First quarter estimate payments are still due April 15, 2020.

Ohio

The Ohio Individual and School District due date has been extended to July 15, 2020, for any tax returns or payments that would have been due on April 15, 2020. When filing after the extended deadline, penalties and interest will be calculated from July 15, 2020 instead of April 15, 2020. First and second quarter estimate payments have been extended to July 15, 2020.

Ohio - Ohio Cities

CCA Form 120-16-IR. When there is income from a passthrough with withholding for the resident city, the Resident Business/Rental Income Worksheet will be produced. The worksheet calculates the applicable withholding amount and remaining tax. Only the remaining tax will be included in Section A of Form 120-16-IR.

Information is still being gathered from Ohio cities regarding the due date for individual returns. Some (including all RITA and CCA cities) have been extended from April 15, 2020 to July 15, 2020. Diagnostic 29092 will issue for all cities for which information has not been received and includes instructions for overriding the due date of the return and first and second estimates.

Ohio RITA Electronic Filing

RITA Form 37 Electronic Filing. When the taxpayer is a full year non-resident of a RITA city, but a part-year resident of two or more non-RITA cities, the RITA income will now be allocated to the periods of residency

in those cities.

Oklahoma

The Oklahoma Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 15, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Oregon

Oregon has extended the return, extension, and payment deadline to July 15, 2020. Penalties and interest will begin accruing after July 15, 2020. The estimate due dates remain unchanged.

Oregon - Multnomah/Portland/TriMet

The Multnomah County/Portland Combined Individual tax return due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate due dates were not extended.

Pennsylvania

The Pennsylvania Local Jurisdiction Individual tax return due date has been extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First and second quarter estimate payments originally due April 15, 2020, and June 15, 2020, are now due July 15, 2020.

Pennsylvania - Pennsylvania Cities

The Pennsylvania Local Jurisdiction Individual tax return due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First and second quarter estimate payments originally due April 15, 2020 and June 15, 2020, are now due July 15, 2020.

Pennsylvania - Philadelphia

The interest rate for late payments has been updated from 8% to 7% for all return types.

The Philadelphia BIRT and NPT Individual due dates have been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments originally due April 15, 2020, are now due July 15, 2020.

Rhode Island

The Rhode Island Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020. The 1040-H due date has also been extended to July 15, 2020.

South Carolina

The South Carolina Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Utah

The Utah Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Vermont

The Vermont Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Virginia

Virginia Individual tax payment due dates have been extended from May 1, 2020 to June 1, 2020. Since the filing deadline was not extended, interest will still be assessed if the payment is made past May 1. However, the department will automatically waive any late payment penalties that would otherwise apply, as long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due. First quarter estimate payments originally due May 1, 2020, are now due June 1, 2020. The second, third, and fourth estimate payment dates remain the same. Virginia offers an automatic six month extension for 1040 returns. As long as the extension payment is made by June 1, 2020 the extension penalty will be waived.

West Virginia

The West Virginia Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First and second quarter estimate payments originally due April 15, 2020, and June 15, respectively, are now due July 15, 2020.

The West Virginia Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The first and second quarter estimate payments originally due April 15, 2020 and June 15, 2020, respectively are now both due July 15, 2020.

Wisconsin

The Wisconsin Individual due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Corporation (1120) Product Updates

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Alaska

Alaska Corporation net income tax returns and associated payments and estimated tax payments due from April 10, 2020 to July 14, 2020, are now due on July 15, 2020. No penalty or interest will be assessed if the return and/or payment is filed or paid by the July 15, 2020 deadline.

Arizona

The Arizona Corporation due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Arkansas

No changes have been made to the due date, payment date, penalties and interest, or estimate due dates for Corporate Income Tax.

California

The California due date has been extended from March 15, 2020 and April 15, 2020 to July 15, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020. Second quarter estimate payments originally due June 15, 2020, are now due July 15, 2020.

Colorado

Colorado has conformed with the 90-day extension for paying Colorado income taxes due on April 15, 2020. Interest will not be assessed on payments if they are paid by the extended due date of July 15, 2020. This also applies to 2020 estimated tax payments that are due on April 15, 2020, and June 15, 2020. In addition, the due date of any income tax return that was due on April 15, 2020, is extended to October 15, 2020.

Connecticut

The Connecticut Corporation due date has been extended from May 15, 2020 to June 15, 2020. Penalties and interest will be calculated from June 15, 2020.

Delaware

The Delaware Corporation due date has been extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

District of Columbia

The deadline for taxpayers to file and pay their 2019 District of Columbia 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. There is no provision at this time for extensions of time for making 2020 estimated tax payments.

Georgia

The Georgia Corporation return due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimated payments are also extended from April 15, 2020, to July 15, 2020.

Hawaii

The Hawaii Corporation Income Tax (N-30) and Franchise Tax (F-1) returns originally due from April 20, 2020 through June 20, 2020, has been extended to July 20, 2020. Penalties and interest will be calculated from July 20, 2020. Estimate payment due dates are unaffected.

Idaho

The Idaho due date has been extended from April 15, 2020 to June 15, 2020. Penalties and interest will be calculated from June 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due June 15, 2020.

Illinois

The Illinois Corporation return due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16.

Indiana

Indiana Corporate tax returns and payments, along with estimated payments originally due by April 15, 2020 or April 20, 2020, are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are IT-20 and FIT-20.

Iowa

The Iowa Corporation returns 1120 and 1120F due dates have been automatically extended from April 30, 2020 to July 31, 2020. Penalties and interest will be calculated from August 1, 2020.

Kansas

All Corporations filing the K-120 or K-130 with a due date from April 15, 2020 to July 15, 2020, have been extended to July 15, 2020. Any payments due for taxes or extensions due during this time are also extended to July 15, 2020, with the exception of estimated taxes. These will not be extended. Payments will not be subject to penalties and interest until after the new extended due date. Form 200 and the Annual Report with a due date from April 15, 2020, to July 15, 2020, have been extended to July 15, 2020.

Kentucky

The Kentucky Corporation tax return due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Kentucky - Kentucky Cities

The Kentucky Cities Net Profit License fee (228/228S), Occupational License Return (OL3), and Occupational License fee Return (OLS) return due dates have been extended from April 15, 2020, to July 15,

2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Louisiana

The Louisiana Corporation due date has been automatically extended from May 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16. The interest rate has been updated to 8.7504% per Form R-1111.

Maine

Form 1120ME and 1120B-ME filing and payment due dates have been extended to July 15, 2020. The extension and the first quarter estimate due date has also changed to July 15, 2020.

Maryland

The due date for Maryland Form 500 for calendar year and fiscal year filers with a tax year ending through March 31, 2020, has been extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimated payments are also extended to July 15, 2020. The second quarter estimate for calendar year filers is still due June 15, 2020.

Massachusetts

Late-file and late-pay penalties for Corporation excise returns due on April 15, 2020, are now calculated only for outstanding balances after July 15, 2020. This waiver does not apply to late interest.

Michigan

Michigan has extended all filing and payment deadlines. MBT and CIT returns, extensions, and payments that were originally due on April 30, 2020, are now due on July 31, 2020. Late filing penalty and interest will now be calculated starting on August 1, 2020.

Michigan - Michigan Cities

The Detroit Corporation return due date, along with the first 2020 estimated income tax quarterly voucher, has been automatically extended from April 15, 2020, to July 15, 2020. Penalties and interest for the return will be calculated from July 16, 2020. This also applies to all cities that use form CF-1120. They have been extended from April 30, 2020 to July 31, 2020.

Mississippi

The Mississippi Corporate due date has been extended from April 15, 2020 to May 15, 2020. Penalties and interest are suspended indefinitely. First quarter estimate payments originally due April 15, 2020, are now due May 15, 2020.

Missouri

The Missouri Corporation return due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimated payments are also extended from April 15, 2020 to July 15, 2020.

Montana

Currently the state of Montana is not allowing an extension of time to file or pay for Corporation tax returns.

Nebraska

The Nebraska Corporation tax due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

New Hampshire

The New Hampshire Corporation due date has been extended from April 15, 2020 to June 15, 2020. Penalties and interest will be calculated from June 15, 2020. First quarter estimate payments originally due April 15, 2020, are now due June 15, 2020. An automatic extension of seven months is granted if the 2019 tax liability is paid by April 15. Returns will not be assessed a 2020 underpayment of estimated tax liability if their 2020 estimated tax liability equals or exceeds the lesser of (a) 100% of their 2019 tax liability or (b) 100% of their 2018 tax liability. Also, taxpayers can avoid an underpayment of estimated tax liability if their estimated tax payments equal or exceed 90% of the 2020 tax liability. These relief provisions only apply to 2019 tax returns that are due on April 15, 2020.

New Jersey

Filing and payment dates for Forms CBT-100, CBT-100S, BFC-1, and NJ-1080-C, along with related payment and estimated tax vouchers, have been changed in the program in accordance with guidance from the New Jersey Division of Taxation. Forms and vouchers with original due dates of April 15, 2020, have been adjusted in the program to indicate that they are due July 15, 2020.

Following specific guidance from the New Jersey Division of Taxation, vouchers with due dates of June 15, 2020, and fiscal year end returns and related payment and estimated tax vouchers will continue to show payment is expected to be made on the date originally expected, without regard to COVID-19 legislation. Note that these dates reflect current federal rules.

Due dates of forms and payments of amounts due upon filing the return can be made on Payments/Penalties > State/City Late Interest and Penalty > State/City Interest and Penalties > State/City Late Penalty and Interest > Date filed if after due date.

Estimated tax voucher due dates can be adjusted on Payments/Penalties/Estimates > Penalties > State/City Underpayment Penalty > State Estimated Tax Additional Information > Voucher overrides.

As a reminder, all New Jersey Corporation Business Tax returns must be filed electronically and have payments made electronically.

New Mexico

New Mexico Corporation income tax returns and payments due between April 15, 2020 and July 15, 2020, may be submitted without penalty no later than July 15, 2020. New Mexico will not assess interest if the payments are made before the July 15 extended due date.

New York

The New York returns and payment due date has been automatically extended to July 15, 2020. Penalties and interest will be calculated from July 16th, 2020.

New York - New York City Electronic Filing

New York City posted a new schema version that is effective immediately. The updated schema version is available on 2019-3.3.2, and all returns must be recalculated and resubmitted on this release. A new requirement of the schema is if NYC 2 Schedule F, Part 1, Line 2, is populated, Line 1 is also required.

North Carolina

The North Carolina Corporation due date has been extended from April 15, 2020 to July 15, 2020, for calendar year returns and fiscal year returns ending on and between December 31, 2019, to March 16, 2020. Penalties will be calculated from July 16, 2020. Interest will be calculated from April 16, 2020. First quarter estimate payments are still due April 15, 2020.

North Dakota

The North Dakota Corporation return Form 40 due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Oklahoma

The Form OW-8-ESC first quarter estimated payment due date has been extended to July 15, 2020.

Oregon

The Oregon Corporation tax due date for Forms OR-20, OR-20INC, and OR-20INS has been extended from May 15, 2020 to July 15, 2020, for calendar year filers. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments remain due on April 15, 2020.

Oregon - Multnomah/Portland/TriMet

The Multnomah County and City of Portland Corporation tax due date for Form C-2019 has been extended from April 15, 2020 to July 15, 2020, for calendar year filers. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments remain due on April 15, 2020.

Pennsylvania

ACT 10 of 2020 has moved back the due date for Pennsylvania corporations filing the RCT-101 for calendar year filers only. The original due date of May 15, 2020, has been moved to August 14, 2020. This includes any payments needing to be made to the state of Pennsylvania, with the exception of estimated tax payments. These will not be extended. Penalties and interest will not be charged for calendar year returns unless payments are made after August 14, 2020. The REV-857, if filed without the federal extension, will not extend the return past August 14, 2020.

Pennsylvania - Philadelphia

Forms BIRT and BIRT-EZ, Business Income and Receipts Tax, have updated due dates from April 15, 2020 to July 15, 2020. Interest and penalties won't calculate until after the July 15 date. Form BIRT EXT, Extension, has an updated due date from April 15, 2020, to July 15, 2020. This extends the Philadelphia due date of the return to September 15, 2020, if a federal extension is not requested. If the 2019 federal and Philadelphia extension are requested, the extended due dates of the federal and Philadelphia returns will be October 15, 2020.

The interest rate for late payment interest has changed to .00583 per month for BIRT and BIRT-EZ returns. Penalty interest for late filing will remain unchanged at .0125 per month.

Rhode Island

Due to the COVID-19 pandemic, Rhode Island has extended the due dates of certain tax forms. Tax preparers and taxpayers do not need to file any additional forms or contact the Division of Taxation in any way to qualify for this Rhode Island tax filing and payment relief. The relief is automatic, and the Division is in the process of adjusting its systems accordingly. Certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020 to July 15, 2020, without penalties and interest, regardless of the amount owed. For 1120 the returns and estimates that are being extended are listed below:

■ C Corporation Form RI-1120C	July 15, 2020
■ First quarter business estimates Form RI-1120ES	July 15, 2020
■ 1120C business extension Form RI-7004	July 15, 2020
■ First quarter business estimates Form BUS-EST	July 15, 2020

Interest and penalties will not begin to accrue until July 16, 2020.

Tennessee

The Tennessee due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Texas

The 2020 Texas Franchise Report due date has been extended from May 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Utah

The Utah Corporation returns TC-20C and TC-20MC due dates have been automatically extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Vermont

Vermont 2019 Corporation returns and payments and 2020 first quarter estimated tax payments that were due April 15, 2020 are due July 15, 2020.

Virginia

Virginia has extended the due date of income tax payments from April 1, 2020 to June 1, 2020. This applies to any estimated tax payments as well that are due within that period. Any payments that are extended to June 1, 2020 but not paid by June 1, 2020, will be assessed late payment penalties back from the original payment date and not from the June 1, 2020, extended due date. This relief only applies to payments and not filings. However, Virginia has an automatic six to seven month extension for income tax returns. Even though late payment penalties will be waived, interest on tax liabilities will continue to accrue from the original due date, even if the payment is made prior to the June 1, 2020, extended deadline.

West Virginia

The West Virginia Corporation due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments originally due between April 15, 2020 and July 15, 2020, are now due July 15, 2020.

Wisconsin

The Wisconsin Corporation return due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimated payments are also extended from April 15, 2020, to July 15, 2020.

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Alabama

The Alabama due date for Form ET-1 and Form PTE-C has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Alaska

Alaska S Corporation net income tax returns and associated payments and estimated tax payments due from April 10, 2020 to July 14, 2020, are now due on July 15, 2020. No penalty or interest will be assessed if the return and/or payment is filed or paid by the July 15, 2020, deadline. The Alaska S Corporation payment due date remains unchanged and was due on March 16, 2020.

Arizona

The Arizona Nonresident Personal Income Tax Return due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Arkansas

The Arkansas S Corporation due date has been extended from April 15, 2020 to July 15, 2020. The first quarter estimate due date did not change.

California

The California due date has been extended from March 15, 2020 and April 15, 2020 to July 15, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020. Second quarter estimate payments originally due June 15, 2020, are now due July 15, 2020.

Colorado

Colorado has conformed with the 90-day extension for paying Colorado income taxes due on April 15, 2020. Interest will not be assessed on payments if they are paid by the extended due date of July 15, 2020. This also applies to 2020 estimated tax payments that are due on April 15, 2020 and June 15, 2020. In addition, the due date of any income tax return that was due on April 15, 2020, is extended to October 15, 2020.

Connecticut

Connecticut has automatically extended the return due dates and payment due dates from March 15, 2020, to June 15, 2020, for Form CT-1065/CT-1120SI Connecticut Pass-Through Entity Tax Return.

District of Columbia

The deadline for taxpayers to file and pay their 2019 District of Columbia franchise tax return (D-20) 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. There is no provision at this time for extensions of time for making 2020 estimated tax payments.

Georgia

The Georgia S Corporation composite return Form IT-CR due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimated payments are also extended from April 15, 2020, to July 15, 2020.

Hawaii

The Hawaii S Corporation Income (N-35) and Composite (N-15) due date for returns originally due from April 2, 2020 through June 20, 2020, has been extended to July 20, 2020. Penalties are now calculated starting on July 20, 2020. Estimate dates are unaffected.

Idaho

The Idaho due date has been extended from April 15, 2020 to June 15, 2020. Penalties and interest will be calculated from June 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due June 15, 2020.

Indiana

Indiana S Corporation tax returns and payments, along with estimated payments originally due by April 15, 2020 or April 20, 2020, are now due on or before July 15, 2020. Those originally due on May 15, 2020 are now due on August 17, 2020. Returns included are IT-20S and IT-6WTH.

Iowa

The Iowa S Corporation returns 1120S, 1120F, and 1040C due dates have been automatically extended from April 30, 2020, to July 31, 2020. Penalties and interest will be calculated from August 1, 2020.

Kansas

The Kansas S Corporation returns K-120S and K-130 due dates have been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Form 200 and the Annual Report with due dates of April 15, 2020, have been extended to July 15, 2020.

Kentucky

The Kentucky S Corporation return, Composite return, and Nonresident withholding return due dates have been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Kentucky - Kentucky Cities

The Kentucky Cities S Corporation, Net Profit License fee (228/228S), Occupational License Return (OL3), and Occupational License fee Return (OLS) due dates have been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Louisiana

The Louisiana S Corporation due date has been automatically extended from May 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The interest rate has been updated to 8.7504%

per Form R-1111.

Maine

Maine has extended the tax deadline for Forms 1120ME and 1040ME from April 15, 2020 to July 15, 2020. Interest and penalties are waived as long as payments are made by the July 15 deadline.

Maryland

Due dates for Maryland Forms 510, 510C, and 500 for the calendar year and fiscal year with tax year ending through March 31, 2020 have been extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimated payments are also extended to July 15, 2020. The second quarter estimate for calendar year filers is still due June 15, 2020.

Massachusetts

Form NRCR, Nonresident Composite Return, and Form M-4868, Composite Extension, have updated due dates from April 15, 2020 to July 15, 2020. Interest and penalties won't calculate until after July 15. The first two vouchers for Form 1-ES, Composite estimates, have been updated to be due on July 15. Form 355S, S Corp Return, Form 36FI, Financial Institution Excise Return, Form 355SC, Security Corporation Return, and 355U, Combined Reporting, will not calculate late file and late payment penalties until after July 15 when the due date is April 15.

Michigan

Michigan has extended all filing and payment deadlines. MBT and CIT returns, extensions, and payments that were originally due on April 30, 2020, are now due on July 31, 2020. Late filing penalty and interest will now be calculated starting on August 1, 2020. 807 Composite returns, extensions, and payments that were originally due on April 15, 2020, are now due on July 15, 2020. Late filing penalty and interest will now be calculated starting on July 16, 2020.

Michigan - Michigan Cities

The Form 5297 due date and payment due date have been extended to July 15, 2020. Form 5301 has changed the first installment payment due date to July 20, 2020. Form 5300 extensions will have until July 15, 2020 to file.

Mississippi

The Mississippi S Corporation first quarter estimate payments on Form 84-300ES originally due April 15, 2020 are now due May 15, 2020.

Missouri

The Missouri S Corporation due date has not been extended at this time.

Montana

Montana S Corporation due dates are unchanged at this time.

New Hampshire

The New Hampshire S Corporation due date has been extended from April 15, 2020 to June 15, 2020. Penalties and interest will be calculated from June 15, 2020. First quarter estimate payments originally due April 15, 2020 are now due June 15, 2020. An automatic extension of seven months is granted if the 2019 tax liability is paid by April 15. Returns will not be assessed a 2020 underpayment of estimated tax liability if their 2020 estimated tax liability equals or exceeds the lesser of (a) 100% of their 2019 tax liability or (b) 100% of their 2018 tax liability. Also, taxpayers can avoid an underpayment of estimated tax liability if their estimated tax payments equal or exceed 90% of the 2020 tax liability. These relief provisions only apply to 2019 tax returns that are due on April 15, 2020.

New Jersey

Filing and payment dates for Forms CBT-100, CBT-100S, BFC-1, and NJ-1080-C, along with related payment and estimated tax vouchers, have been changed in the program in accordance with guidance from the New Jersey Division of Taxation. Forms and vouchers with original due dates of April 15, 2020, have been adjusted in the program to indicate they are due July 15, 2020.

Following specific guidance from the New Jersey Division of Taxation, vouchers with due dates of June 15, 2020, and fiscal year end returns and related payment and estimated tax vouchers will continue to show payment is expected to be made on the date originally expected, without regard to COVID-19 legislation. Note that these dates reflect current federal rules.

Due dates of forms and payments of amounts due upon filing the return can be made on Payments/Penalties > State/City Late Interest and Penalty > State/City Interest and Penalties > State/City Late Penalty and Interest > Date filed if after due date.

Estimated tax voucher due dates can be adjusted on Payments/Penalties/Estimates > Penalties > State/City Underpayment Penalty > State Estimated Tax Additional Information > Voucher overrides.

As a reminder, all New Jersey Corporation Business Tax returns must be filed electronically and have payment made electronically.

New Mexico

New Mexico S Corporation and Form RPD-41367 filing deadlines remain the same at March 16, 2020. No updates were directed from the state in response to COVID-19.

New York

The New York returns due/payment due date of April 15, 2020, has been automatically extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

New York - New York City Electronic Filing

New York City posted a new schema version that is effective immediately. The updated schema version is available on 2019-3.3.2, and all returns must be recalculated and resubmitted on this release. A new requirement of the schema is if NYC 3L Schedule H, line 7, is populated, line 6 is also required.

North Carolina

The North Carolina S Corporation due date has been extended from April 15, 2020 to July 15, 2020, for calendar year returns and fiscal year returns ending on and between December 31, 2019 to March 16, 2020.

Penalties will be calculated from July 16, 2020. Interest will be calculated from April 16, 2020. First quarter estimate payments are still due April 15, 2020.

North Dakota

The North Dakota return due date has been automatically extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Ohio

The Ohio passthrough entity tax and any estimated tax payments with an original due date from April 15, 2020, through June 15, 2020, have been extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Oklahoma

Oklahoma Form 512-S has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The first quarter estimate payments will be due on July 15, 2020.

The Oklahoma Form 501 and 500B due dates are extended from February 29, 2020 to July 15, 2020. The original due date of this form should be April 15, 2020, per government instructions.

Oregon

Form OR-OC and Portland/Multnomah Form SC-2019 has been updated in reaction to COVID-19:

- The Oregon composite tax return due date for Form OR-OC has been extended from April 15, 2020 to July 15, 2020, for calendar year filers. Late filing penalties and interest will be calculated from July 16, 2020. The first quarter estimate payment remains the same and is due on April 15, 2020. The due date for Form OR-OC-V EXT has been changed from April 15, 2020 to July 15, 2020.
- The Multnomah County and City of Portland combined tax return due date for Form SC-2019 has been extended from April 15, 2020 to July 15, 2020, for calendar year filers. Underpayment, late filing penalties, and interest will be calculated from July 16, 2020. The first quarter estimate payment remains the same and is due on April 15, 2020. The extension for the Form EXT due date is changed from April 15, 2020 to July 15, 2020.

Pennsylvania

The PA 20S is extended until July 15, 2020. If there is an extension filed (REV-276), then the extended due date is September 15, 2020. The PA 40NRC is not extended and is still due on July 15, 2020. The RCT-101 is extended as well. If filing the RCT-101 due to Built-In Gains, the due date is extended to July 15. The extended due date using the REV-853 is October 15. If filing the RCT-101 by choosing to be taxed as a C Corporation, the due date is extended to August 14. The extended due date, using the REV-853 is November 15. If the REV-853 is filed without a 7004, the due date is August 14 for the extended return for the filers who are choosing to be taxed as a C Corporation. For anyone filing the RCT-101 due to Built-In Gains with only a REV-853 and no 7004, the due date for the extended return is July 15. Diagnostics 43855 and 57619 have been removed with this update.

Pennsylvania - Philadelphia

Forms BIRT and BIRT-EZ, Business Income and Receipts Tax, have been updated to reflect the due date change from April 15, 2020 to July 15, 2020. Interest and penalties won't calculate until after the July 15, 2020 date. Form BIRT EXT, Extension, has an updated due date from April 15, 2020 to July 15, 2020. This will extend the due date of the return to September 15, 2020.

The interest rate has been updated from 8% (0.0067 per month) to 7% (0.00583 per month).

Rhode Island

Due to the COVID-19 pandemic, Rhode Island has extended the due dates of certain tax forms. Tax preparers and taxpayers do not need to file any additional forms or contact the Division of Taxation in any way in order to qualify for this Rhode Island tax filing and payment relief; the relief is automatic, and the Division is in the process of adjusting its systems accordingly. Certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020 to July 15, 2020, without penalties and interest, regardless of the amount owed. For 1120S the estimates that are being extended are listed below :

- | | |
|---|---------------|
| ■ First-quarter business estimates Form BUS-EST | July 15, 2020 |
| ■ Pass through withholding - First-quarter estimate Form RI-1096PT-ES | July 15, 2020 |

Interest and penalties will not begin to accrue until July 16, 2020.

South Carolina

The South Carolina S Corporation/Composite due date has been extended from April 15, 2020 to July 15, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Tennessee

The Tennessee due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Texas

The 2020 Texas Franchise Report due date has been extended from May 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Utah

The Utah S Corporation return TC-20S due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Vermont

The first quarter estimated payment deadline for WH-435 has been extended from April 15, 2020 to July 15, 2020. This applies to calendar year returns only. The second, third, and fourth estimate payment deadlines remain the same. All filing and tax payment deadlines for S Corporation returns remain the same at this time.

Virginia

Virginia has extended the due date of income tax payments due from April 1, 2020 to June 1, 2020. This applies to any estimated tax payments as well that are due within that period. Any payments that are extended to June 1, 2020 but not paid by the June 1, 2020, will be assessed late payment penalties back from the original payment date and not from the June 1, 2020, extended due date. This relief only applies to payments and not filings. However, Virginia has an automatic six to seven month extension for income tax returns. Even though late payment penalties will be waived, interest on tax liabilities will continue to accrue from the original due date even if the payment is made prior to the June 1, 2020 extended deadline.

West Virginia

The West Virginia S Corporation due date has not been extended and remains March 16, 2020. Penalties and interest will still be calculated from March 17, 2020. However, estimated tax payments originally due between April 15, 2020 and July 15, 2020, are now due July 15, 2020.

Wisconsin

Wisconsin has extended the due date for returns and payments from April 15, 2020 to July 15, 2020. This includes the April 15, 2020, due date for 2020 estimated tax payments. Interest and penalties will not be assessed if the return is filed and payment is made by the July 15, 2020, date. This extension also applies to 1CNP and 1CNS composite return filings.

Wisconsin has extended the due date for returns and payments due from April 15, 2020 to July 15, 2020. This includes the April 15, 2020, due date for 2020 estimated tax payments. Interest and penalty will not be assessed if the return is filed and payment is made by the July 15, 2020, date. This extension also applies to Form 4, the Non-Combined Corporation Franchise or Income Tax Return.

Partnership (1065) Product Updates

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Federal

Schedule K-1 - The Section 163(j) statement will now include Portfolio Interest Income in the calculation of Business Interest Income when the option to include those amounts is selected in Income/Deductions > 8990 - Interest expense limitation > Form 8990 - Limitation Interest expense limitation under Section 163(j) > Line 4.

Alabama

The Alabama due date for Form PTE-C has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Alaska

In response to COVID-19, the filing deadline for Alaska Form 6900 has been extended from April 15, 2020 to July 15, 2020. The extended filing deadlines remain the same, and there are no other changes announced at this time.

Arizona

The Arizona due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Arkansas

The Arkansas Partnership and Composite return due dates have been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments have not been extended at this time.

California

The California Partnership due date has been extended from March/April 15, 2020 to July 15, 2020. First and second quarter estimate payments originally due on or between March 15, 2020 to July 15, 2020 are now due July 15, 2020.

Connecticut

Connecticut has automatically extended the return due dates and payment due dates from March 15, 2020 to June 15, 2020, for Form CT-1065/CT-1120SI Connecticut Pass-Through Entity Tax Return.

District of Columbia

The deadline for taxpayers to file and pay their 2019 District of Columbia Partnership tax returns (D-65) and franchise tax returns (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. There is no provision at this time for extensions of time for making 2020 estimated tax payments.

Georgia

The Georgia Composite return Form IT-CR due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimated payments are also extended from April 15, 2020 to July 15, 2020.

Hawaii

The Hawaii Partnership Return of Income (N-20) and Composite tax (N-15) due date for returns originally due from April 20, 2020 through June 20, 2020, has been extended to July 20, 2020.

Idaho

The Idaho due date has been extended from April 15, 2020 to June 15, 2020. Penalties and interest will be calculated from June 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due June 15, 2020.

Indiana

Indiana Corporate tax returns and payments, along with estimated payments originally due by April 15, 2020 or April 20, 2020, are now due on or before July 15, 2020. Those originally due on May 15, 2020 are now due on August 17, 2020. Returns included are the IT-65 and IT-6WTH.

Iowa

The Iowa Partnership returns 1065 and 1040C due dates have been automatically extended from April 30, 2020 to July 31, 2020. Penalties and interest will be calculated from August 1, 2020.

Kansas

Kansas has extended the due date of Forms K-120S, K-40, the Annual Reports, and Form 200 to July 15, 2020.

Kentucky

The Kentucky Partnership return, Composite return and Nonresident withholding return due dates have been extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Kentucky - Kentucky Cities

The due date for the Kentucky Cities Partnership, Net Profit License fee (228/228S), Occupational License Return (OL3), and Occupational License fee Return (OLS) has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Louisiana

The due date of Forms IT-565 and R-6922 have been extended to July 15, 2020, if the original due date of these returns fell between March 1 and May 30 of 2020. Penalties and interest for the composite return will be calculated from July 16, 2020, for these returns.

Maine

The due date for Form 1040ME/1040C-ME, Composite Filing of Maine Income Tax, has been updated from April 15, 2020 to July 15, 2020.

Maryland

The due date for Maryland Forms 510 and 510C for calendar year and fiscal year filers with a tax year ending through March 31, 2020, has been extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimated payments are also extended until July 15, 2020. The second quarter estimate for calendar year filers is still due June 15, 2020.

The Maryland Partnership due date has been extended from April 15, 2020 to July 15, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Massachusetts

The Massachusetts Composite Return due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The first and second estimated payment due dates have been extended to July 15, 2020.

Michigan

Michigan has extended all filing and payment deadlines. MBT returns, extensions, and payments that were originally due on April 30, 2020, are now due on July 31, 2020. Late filing penalty and interest will now be calculated starting on August 1, 2020. 807 Composite returns, extensions, and payments that were originally due on April 15, 2020, are now due on July 15, 2020. Late filing penalty and interest will now be calculated starting on July 16, 2020.

Michigan - Michigan Cities

The Detroit Partnership return due date, along with the first 2020 estimated income tax quarterly voucher, has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest for the return will be calculated from July 16, 2020. This also applies to all cities that use form CF-1065. They have been extended from April 30, 2020 to July 31, 2020.

Minnesota

No reaction was necessary for Partnership based on the response from the Minnesota Department of Revenue.

See <https://www.revenue.state.mn.us/our-response-covid-19> for more information.

Mississippi

Mississippi Partnership estimate payments will extend the first quarter payment to July 15, 2020.

See <https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-%E2%80%93-19-Pandemic.aspx> for more information.

Missouri

The Missouri Partnership due date has not been extended at this time.

Montana

Excess Business Interest Expense from Federal Schedule K, Line 13d, will no longer be included in the calculation of Column A, Line 13, of the Apportionable Income worksheet.

Montana Partnership due dates are unchanged at this time.

Nebraska

Nebraska Partnership return due dates are unchanged at this time.

New Hampshire

The Interest and Dividends Tax return (Form DP-10) is extended from April 15, 2020 to June 15, 2020, if the 2018 tax was less than \$10,000. An automatic extension of seven months is granted if the 2019 tax liability is paid by April 15, 2020. Form DP 10 will not be assessed a 2020 underpayment of estimated tax liability if the 2020 estimated tax liability equals or exceeds the lesser of (a) 100% of their 2019 tax liability or (b) 100% of their 2018 tax liability. Also, taxpayers can avoid an underpayment of estimated tax liability if their estimated tax payments equal or exceed 90% of the 2020 tax liability. These relief provisions only apply to 2019 tax returns that are due on April 15, 2020.

New Jersey

The New Jersey Partnership Composite due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020. The New Jersey Partnership return due date remains unchanged.

New Mexico

New Mexico Partnership filing deadlines remain the same at March 16, 2020. No updates were directed from the state in response to COVID-19.

New York

New York Form IT-203-GR has been extended from April 15, 2020 to July 15, 2020. The first quarter estimate tax payments for Form IT-205-MN, IT-2658, and CT-2658 have been extended from April 15, 2020 to July 15, 2020. Fiscal year filers for IT-204 and IT-204-LL with a due date of April 15, 2020, have been extended to July 15, 2020. Penalties and interest for late filing the IT-204-LL will be calculated from July 16, 2020.

New York - New York City Electronic Filing

New York City posted a new schema version that is effective immediately. The updated schema version is available on 2019-3.3.2, and all returns must be recalculated and resubmitted on this release. A new requirement of the schema is if NYC 204 Schedule E, Part 3, Line 2, is populated, Line 1 is also required.

North Carolina

The North Carolina Partnership due date has been extended from April 15, 2020 to July 15, 2020 for calendar year returns and fiscal year returns ending on and between December 31, 2019 and March 16, 2020. Penalties will be calculated from July 16, 2020. Interest will be calculated from April 16, 2020.

North Dakota

The North Dakota return due date has been automatically extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Ohio

The Ohio pass-through entity tax and any estimated tax payments with an original due date from April 15, 2020 through June 15, 2020, have been extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Ohio - Ohio Cities

Ohio cities Form BR (Akron), Form CCA 120, Form BR-25 (Columbus), CIN business tax return, Form 27 (RITA), and MNP have extended the due date for returns due April 15, 2020 to July 15, 2020. These return types have also extended the first and second estimates to July 15, 2020. For independent cities filing Form R, some cities are following Ohio by extending the return and first and second estimate payments to July 15, 2020. There are a few cities that are only extending the first estimate payment but not the second estimate. There are still several cities that have not responded, and these cities will still show the due date of April 15, 2020, for the return. The due date can be overridden on Ohio Cities > Tax Agency (Detail) > General Information > Date date - override.

Oklahoma

Form 514, WTP10003, 501, 500-B due dates and payment due dates are extended to July 15, 2020. The first estimated due date is extended to July 15, 2020.

Oregon

The Combined Tax Return (P-2019) due date has been automatically extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments are not extended.

The Oregon due date has been automatically extended from April 15, 2020 to July 15, 2020, for Forms OR-OC, OR-TM, and OR-LTD. Penalties and interest will be calculated from July 16, 2020. Estimate payments are not extended.

Pennsylvania

The due dates for Forms PA 20S/65, PA65-Corp, and REV-276 have been extended to July 15, 2020. For more information, see <https://www.revenue.pa.gov/Pages/COVID19.aspx#PITDeadline>.

Pennsylvania - Philadelphia

Philadelphia has updated the due date for BIRT/BIRT-EZ and NPT from April 15, 2020 to July 15, 2020. Interest and penalties won't start calculating until July 15, 2020. BIRT EXT has been updated from April 15, 2020 to July 15, 2020. This will extend the due date of the return to September 15, 2020. Interest and penalties will not be calculated until after the new due date of July 15, 2020. See the city website for more information: <https://www.phila.gov/2020-03-23-city-of-philadelphia-extends-property-business-tax-deadlines/>

Pennsylvania - Philadelphia Electronic Filing

The late filing interest rate on Forms BIRT/BIRT-EZ and NPT will now calculate using rate .583% instead of .67%.

Rhode Island

Due to the COVID-19 pandemic, Rhode Island has extended the due dates of certain tax forms. Tax preparers and taxpayers do not need to file any additional forms or contact the Division of Taxation in any way to qualify for this Rhode Island tax filing and payment relief. The relief is automatic, and the Division is in the process of adjusting its systems accordingly.

Certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020 to July 15, 2020 without penalties and interest, regardless of the amount owed. For Partnership, the returns and estimates that are being extended are listed below:

■ C Corporation Form RI-1120C	July 15, 2020
■ First quarter business estimates Form RI-1120ES	July 15, 2020
■ 1120C business extension Form RI-7004	July 15, 2020
■ First quarter business estimates Form BUS-EST	July 15, 2020
■ Single-member LLC Form RI-1065	July 15, 2020
■ Pass-through withholding - First quarter estimate Form RI-1096PT-ES	July 15, 2020

Interest and penalties will not begin to accrue until July 16, 2020.

South Carolina

The South Carolina Partnership/Composite due date has been extended from April 15, 2020 to July 15, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Tennessee

The Tennessee due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020, are now due July 15, 2020.

Texas

The 2020 Texas Franchise Report due date has been extended from May 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Utah

The Utah due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Vermont

The first quarter estimated payment deadline for WH-435 has been extended from April 15, 2020 to July 15, 2020. This applies to calendar year returns only. The second, third, and fourth estimate payment deadlines remain the same. All filing deadlines remain the same at this time.

Virginia

Virginia has extended the due date of income tax payments due from April 1, 2020 to June 1, 2020. These payments are now due June 1, 2020. This applies to any estimated tax payments as well that are due within that period. Any payments that are extended to June 1, 2020 but not paid by June 1, 2020, will be assessed late payment penalties back from the original payment date and not from the June 1, 2020, extended due date. This relief only applies to payments and not filings; however, Virginia has an automatic six to seven month extension for income tax returns. Even though late payment penalties will be waived, interest on tax liabilities will continue to accrue from the original due date even if the payment is made prior to the June 1, 2020, extended deadline.

West Virginia

The West Virginia Partnership due date has not been extended and remains March 16, 2020. Penalties and interest will be calculated from March 17, 2020. However, estimated tax payments originally due between April 15, 2020 and July 15, 2020, are now due July 15, 2020.

Wisconsin

Wisconsin has extended the due date for returns and payments due from April 15, 2020 to July 15, 2020. This includes the April 15, 2020 due date for 2020 estimated tax payments. Interest and penalties will not be assessed if the return is filed and payment is made by the July 15, 2020 date. This extension also applies to 1CNP and 1CNS composite return filings.

Fiduciary (1041) Product Updates

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Alabama

The Alabama Fiduciary due date has been extended from April 15, 2020 to July 15, 2020 for calendar year returns. Penalties and interest will now be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020. The Business Privilege tax return due date has also been extended from April 15, 2020 to July 15, 2020.

Arizona

The Arizona Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The date to file an extension has been extended to July 15, 2020. Estimates due dates remain unchanged.

Arkansas

The Arkansas Fiduciary due date has been extended from April 15, 2020, to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate due dates have not changed.

California

The California 541, 541-A, and 541-B due dates for both calendar year filers and fiscal year filers where due dates initially fell between March 15, 2020 and July 15, 2020 have been extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First and second quarter estimate payments originally due April 15, 2020 and June 15, 2020 are now both due on July 15, 2020. Form 592 will now be due on July 15, 2020. The first and second quarter estimates originally due April 15, 2020 and June 15, 2020 are now both due on July 15, 2020.

Colorado

The Colorado Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments originally due between April 15, 2020 and June 15, 2020 are now due July 15, 2020.

Connecticut

Connecticut has extended their due date from April 15, 2020 to July 15, 2020 for return, extension, and first and second quarter estimate payments. Interest and penalties will begin to accrue on July 16, 2020.

Delaware

The Delaware Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments originally due April 15, 2020 are now due July 15, 2020.

District of Columbia

The District of Columbia Fiduciary due date for calendar year returns has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The due dates for estimated

tax payments have not changed.

Georgia

The Georgia Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments originally due April 15, 2020 are now due July 15, 2020.

Hawaii

The Hawaii Fiduciary due date has been extended from April 20, 2020 to July 20, 2020, for any returns or payments that were originally due from April 20, 2020 to June 20, 2020. Estimated tax payments still must be submitted timely. Interest and penalties will be calculated from July 21, 2020.

Idaho

The Idaho Fiduciary due date has been extended from April 15, 2020 to June 15, 2020. Penalties and interest will be calculated from June 16, 2020.

Illinois

The Illinois Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Indiana

The Indiana Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Iowa

The Iowa Fiduciary due date has been extended from April 30, 2020 to July 31, 2020. Penalties and interest will be calculated from August 1, 2020. Estimate payment due dates did not change.

Kansas

The Kansas Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments are still due April 15, 2020.

Kentucky

The Kentucky Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The first quarter estimate due date moved to July 15, 2020.

Kentucky - Kentucky Cities

The Louisville Occupational License return due date has been extended from April 15, 2020 to July 15, 2020. First quarter estimate payments originally due April 15, 2020 are now due May 15, 2020. The Lexington Net Profits License Fee and Net Profits Occupational License return due dates have been extended from April 15, 2020 to July 15, 2020. Penalties will calculate from July 16, 2020.

Louisiana

The Louisiana Fiduciary due date has been extended from April 15, 2020 to July 15, 2020, for calendar year returns. Fiscal year returns will be extended by 60 days if they were originally due between March 1, 2020 and May 30, 2020. Fiscal year returns due outside the time period from March 1, 2020 to May 30, 2020, will not receive an extension and are due on the original due date. Penalties and interest will be calculated from the new due date. Estimate payments are not extended and will be due on the original due dates.

Maine

Maine has extended the due date from April 15, 2020 to July 15, 2020 for returns and first quarter estimate payments. Interest and penalties will begin to accrue on July 16, 2020.

Maryland

The Maryland Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Massachusetts

The Massachusetts Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020. Second quarter estimate payments originally due June 15, 2020 are now due July 15, 2020.

Michigan

The Michigan Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Michigan MBT

The due date for Michigan Business Tax Fiduciary returns has been extended from April 30, 2020 to July 31, 2020. Penalties and interest will be calculated from August 1, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020. Second quarter estimate payments originally due July 15, 2020 remain the same.

Minnesota

The due date for Minnesota Fiduciary returns has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments originally due April 15, 2020 for the 2019 tax year are now due July 15, 2020. No estimate payments for the 2020 tax year have been extended and are due on the original quarterly due dates.

Mississippi

The Mississippi deadline to file and pay the 2019 return is extended until May 15, 2020. The first quarter 2020 estimated tax payment is also extended until May 15, 2020. Penalty and interest will not accrue on the extension period through May 15, 2020. Withholding tax payments for the month of April are extended until May 15, 2020.

Missouri

The Missouri Fiduciary due date for calendar year returns has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Montana

The Montana Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Nebraska

The Nebraska Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments are now due July 15, 2020.

Nevada

Nevada is not extending the Commerce Tax Return due date. The due date remains August 14, 2020.

New Hampshire

The New Hampshire return, extension payment, and 2020, first quarter estimate payment due dates for Interest and Dividend Tax are extended to June 15, 2020, if the return meets the Federal requirements to extend the return and if the New Hampshire DP-10, Line 12 (after application of credit) is less than or equal to \$10,000. The New Hampshire return, extension payment, and 2020 first quarter estimate payment due dates for BET and BPT Taxes are extended to June 15, 2020, if the return meets the Federal requirements to extend the return and if the New Hampshire BT-Summary Line 1(c) is less than or equal to \$50,000.

New Jersey

The New Jersey Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The due dates of the first and second quarter estimated tax payments are unknown at this time.

New Mexico

The New Mexico Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

New York

The New York Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. This extension applies only to returns that were initially due on April 15, 2020. Included would be IT-205 and IT-370 calendar year returns/extensions, first quarter IT-2106 estimate payments for calendar year returns originally due April 15, 2020 and 204-LL returns having a fiscal year ending on January 31, 2020 which would have originally been due on April 15, 2020.

North Carolina

The North Carolina Fiduciary due date has been extended to July 15, 2020, for all returns that would have been due between May 15, 2020 and July 15, 2020. Late filing and late payment penalties will be calculated from July 16, 2020. Interest will be assessed from the original due date. The estimates due dates did not change.

North Dakota

The North Dakota Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments are now due July 15, 2020. The due date for extensions has also been moved to July 15, 2020.

Ohio

The Ohio Fiduciary due date has been extended from April 15, 2020 to July 15, 2020, for returns originally due between April 15, 2020 and June 15, 2020. Penalties and interest will be calculated from July 16, 2020. First and second quarter estimate payments originally due April 15, 2020 and June 15, 2020 are now due July 15, 2020. This applies to both IT-1041 and IT-1140 forms.

Oklahoma

Oklahoma has extended its due date from April 15, 2020 to July 15, 2020 for returns, extensions, WTP10003, and first quarter estimate payments. Interest and penalties will begin to accrue on July 16, 2020.

Oregon

The Oregon due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. The first quarter estimate payments due date will not change.

Pennsylvania

The Pennsylvania Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will calculate from July 16, 2020. First and second quarter estimated tax payments due April 15, 2020 and June 15, 2020 have been extended to July 15, 2020.

Rhode Island

The Rhode Island Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Forms affected include:

- RI-1041
- RI-1041ES
- RI-8736
- RI-1096PT
- RI-1096PT-ES
- RI-4868PT
- RI-BUS-EST
- RI-1040CES

For estimate forms, only vouchers due on April 15, 2020 were extended to July 15, 2020. Penalties and interest will calculate from July 16, 2020.

South Carolina

The South Carolina Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments originally due April 15, 2020 are now

due July 15, 2020.

Tennessee

The Tennessee due date has been extended from April 15, 2020 to July 15, 2020. Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date.

Utah

The Utah Fiduciary tax return due date has been extended from April 15, 2020 to July 15, 2020.

Vermont

The due date for Vermont Fiduciary returns has been extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimated payments that were due for these taxes on April 15, 2020 are also extended to July 15, 2020.

Virginia

The Virginia Fiduciary filing deadline remains May 1, 2020, but any payments due between April 15, 2020 and June 1, 2020, have been extended to June 1, 2020. The first estimated tax payment due May 1, 2020 has been extended to June 1, 2020. For any payment made as of June 1, 2020, the late payment penalty has been waived, but interest will still accrue from May 2, 2020. If payments are made after June 1, 2020, penalties will be assessed beginning May 2, 2020.

West Virginia

The West Virginia Fiduciary due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. Estimate payments originally due April 15, 2020 and June 15, 2020 are now due July 15, 2020.

Wisconsin

The Wisconsin Fiduciary Form 2 due date has been extended from April 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020. Second quarter estimate payments originally due June 15, 2020 are still due June 15, 2020.

The Wisconsin Fiduciary PW-1 due date has been extended from April 15, 2020 to July 15, 2020. If an extension is filed by July 15, 2020, Form PW-1 will be due February 15, 2021. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due March 15, 2020 were due March 15, 2020 and all other estimate payment dates remain the same.

Exempt Organization (990) Product Updates

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California

The California Exempt Organization due date has been extended from April/May 15, 2020 to July 15, 2020. First and second quarter estimate payments originally due on or between March 15, 2020 and July 15, 2020 are now due July 15, 2020.

Connecticut

The Connecticut CT-990T, Unrelated Business Income Tax return due date has been extended from May 15, 2020 to June 15, 2020. Penalties and interest will be calculated from May 15, 2020. The first quarter estimate payments are still due on April 15, 2020.

Georgia

The Georgia due date has been extended from April 15, 2020, to July 15, 2020 for Exempt Organization 401 (a) trusts and other trusts. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 15, 2020 are now due July 15, 2020.

Illinois

The Illinois due date has been extended from April 15, 2020 to July 15, 2020 for Exempt Organization 401(a) trusts and other trusts. Penalties and interest will be calculated from April 15, 2020. First quarter estimate payments are still due on April 15, 2020.

Indiana

The Indiana due date has been extended from April 15, 2020 to July 15, 2020 for Exempt Organization 401 (a) trusts and other trusts. Penalties and interest will be calculated from July 16, 2020. First quarter estimate payments originally due April 20, 2020, are now due July 15, 2020.

Massachusetts

The Massachusetts due date for M-990T and M-990T62 returns has changed from April 15, 2020 to July 15, 2020. Penalties will be calculated from July 16, 2020. The UBI-ES first quarter estimate due date has changed from April 15, 2020 to July 15, 2020. The second estimate date has changed from June 15, 2020 to July 15, 2020 for the M-990T-62 returns.

New York

The New York returns due/payment due date of April 15, 2020 has been automatically extended to July 15, 2020. Penalties and interest will be calculated from July 16, 2020.

Estate & Gift (706/709) Product Updates

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Connecticut

The filing and payment deadline for Form CT-706/709 gift tax returns reporting gifts made during taxable year 2019 is automatically extended from April 15, 2020 to July 15, 2020, per Connecticut State Department of Revenue Services COVID-19 FAQs.