

2020 1120 ARPA Federal and State Relief

| Jurisdiction | Original Return Due Date | Extended Return Due Date | 1st Est Payment | 2nd Est Payment | 3rd Est Payment | 4th Est Payment | Version | Response |
|----------------------|--|--------------------------|-----------------|--------------------------|--------------------------|---------------------------|---------|----------|
| Alabama | 7/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Alaska | 5/15 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| Arizona | 4/15 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| Arkansas | 07/15 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| California | 7/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Colorado | 7/15 | 10/15 | 03/15 | 06/15 | 09/15 | 12/15 | | |
| Connecticut | 7/15 - all except 6/30 year end filers. | 11/15 | 03/15 | c-corp 7/15, s-corp 7/15 | c-corp 9/15, s-corp 9/15 | c-corp 12/15, s-corp 1/15 | | |
| Delaware | 4/15 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| District of Columbia | 7/15 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| Florida | 4/15, except when tax year ends on 6/30, | 11/1 | 05/31 | 7/15 | 09/30 | 12/31 | | |
| Georgia | 7/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Hawaii | 4/20 | 10/20 | 04/20 | 06/22 | 09/21 | 01/20 | | |
| Idaho | 06/15 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |

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| Illinois | 7/15, except when tax year ends on 6/30, which is due on the 15th day of the 3rd month following the end of tax year. Refer to IL instructions for Form IL-1120 and IL-1120-ST. | 10/17 | 04/15 | 6/15 | 9/15 | 12/15 | | |
| Indiana | 07/15/2020 | 10/15 | 04/20 | 7/15 | 9/21 | 12/21 | | |
| Iowa | 04/30 | 10/31 | 04/30 | 06/30 | 09/30 | 12/31 | | |
| Kansas | 07/15 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| Kentucky | 07/15 | 11/16 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Louisiana | 5/15 (10) | 11/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| Maine | 7/15 - calendar year. 9/15 - fiscal year | | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Maryland | 07/15 | 11/16 | 07/15 (2021 estimates) | 07/15 | 09/15 | 12/15 | | |
| Massachusetts | 04/15 | 10/15 | 03/15 | 06/15 | 09/15 | 12/15 | | |
| Michigan | 4/30 | 8/31 | 04/15 | 06/15 | 09/15 | 12/15 | | |

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| Michigan Financial | | | | | | | | |
| Minnesota | 4/15 | 11/15 | 03/15 | 06/15 | 09/15 | 12/15 | | |
| Mississippi | 5/15 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| Missouri | 07/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Montana | 5/15 | 11/15 | 04/15 | | | | | |
| Nebraska | 7/15 | 11/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| New Hampshire | 4/15 | 11/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| New Jersey | 7/15 | 10/15 | 04/15 | | | | | |
| New Mexico | 7/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| New York | 4/15 | 10/15 | 03/15 | 06/15 | 09/15 | 12/15 | | |
| New York - Form IT-204-LL | | | | | | | | |
| New York - New York Bank | | | | | | | | |
| New York City | 4/15 | 10/15 | 03/15 | 06/15 | 09/15 | 12/15 | | |
| North Carolina | 4/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| North Dakota | 4/15 | 11/15 | 04/15 | 07/15 | 09/15 | 01/15 | | |
| Ohio | CAT - 5/10 FIT - 10/15 (must be filed using Ohio Business Gateway) | | 04/15 for both IT 1140 and IT 4708 | 6/15 for IT 4708, 7/15 for IT 1140 | 9/15 for IT 4708. 10/15 for IT 1140 | 1/15 for both IT 1140 and IT 4708 | | |
| Oklahoma | 5/15 | 10/15 | 04/15 | 06/15 | 09/15 | 01/15 | | |

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| Oregon | 7/15 | 11/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| Pennsylvania | 5/15 | 11/15 | 03/15 | 6/15 | 9/15 | 12/15 | | |
| Pennsylvania Cities - Philadelphia | 7/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Puerto Rico | | | | | | | | |
| Rhode Island | 4/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| South Carolina | 4/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Tennessee | 4/18 | 10/17 | 04/15 | 06/15 | 09/15 | 01/15 | | |
| Tennessee Financial | 4/18 | 10/17 | 04/15 | 06/15 | 09/15 | 01/15 | | |
| Texas | 7/15 | | | | | | | |
| Utah | 7/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Vermont | 07/15 | 10/15 | 04/15 | 06/15 | 03/15 | 12/15 | | |
| Virginia | 6/1 | 10/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |
| West Virginia | 04/15 | 10/15 | 04/15 | 07/15 | 09/15 | 12/15 | | |
| Wisconsin | 4/15 | 11/15 | 04/15 | 06/15 | 09/15 | 12/15 | | |