

## 2021 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	11/15	04/15	06/15	09/15	12/15		
Arkansas	07/15	10/15	04/15	06/15	09/15	12/15		
California	4/15	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	4/18	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 Cities - Detroit								
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		

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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		
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		