

## Calendar year filers

<b>Return type</b>	<b>COVID-19 due date to file and pay</b>	<b>Original due date</b>	<b>Extension due date</b>
<b>Personal</b>	July 15, 2020	April 15, 2020	October 15, 2020
<b>Partnership</b>	July 15, 2020	March 16, 2020	October 15, 2020
<b>LLC, taxed as a partnership</b>	July 15, 2020	March 16, 2020	October 15, 2020
Annual tax payment for 2020	July 15, 2020	April 15, 2020	
Estimated annual fee payment for 2020	July 15, 2020	June 15, 2020	
<b>LLC, taxed as a corporation</b>	July 15, 2020	April 15, 2020	November 16, 2020
<b>Single-member LLC owned by an S Corporation, partnership, or a LCC, taxed as a partnership</b>	July 15, 2020	March 16, 2020	September 15, 2020
Annual tax payment for 2020	July 15, 2020	April 15, 2020	
Estimated annual fee payment for 2020	July 15, 2020	June 15, 2020	
<b>Single-member LLC owned by any other entity</b>	July 15, 2020	April 15, 2020	
Annual tax payment for 2020	July 15, 2020	April 15, 2020	
Estimated annual fee payment for 2020	July 15, 2020	June 15, 2020	
<b>Estates and Trusts</b>	July 15, 2020	April 15, 2020	October 15, 2020
<b>LP</b>	July 15, 2020	March 16, 2020	October 15, 2020
<b>LLP</b>	July 15, 2020	March 16, 2020	October 15, 2020
<b>C Corporation</b>	July 15, 2020	April 15, 2020	November 16, 2020
<b>S Corporation</b>	July 15, 2020	March 16, 2020	September 15, 2020
<b>Exempt Organization - Form 199</b>	July 15, 2020	May 15, 2020	November 16, 2020

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Return type	COVID-19 due date to file and pay	Original due date	Extension due date
Exempt Organization - Form 100	July 15, 2020	April 15, 2020	November 16, 2020

## Fiscal year filers

Return type	If your filing or payment due date falls between 3/15/2020 and 7/15/2020, then your due date is:	Original Filing and payment due date	Extension due date
Partnership	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 10th Month after the close of your tax year
LLC, taxed as a partnership	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 10th Month after the close of your tax year
Annual tax payment for 2020	July 15, 2020	15th day of the 4th Month after the <b>beginning</b> of your tax year	
Annual fee payment for 2020	July 15, 2020	15th day of the 6th Month after the <b>beginning</b> of your tax year	
LLC, taxed as a corporation	July 15, 2020	15th day of the 4th Month after the close of your tax year	15th of the 11th Month after the close of your tax year
Single-member LLC owned by an S Corporation, partnership, or a LCC, taxed as a partnership	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 9th Month after the close of your tax year
Annual tax payment for 2020	July 15, 2020	15th day of the 4th month after the <b>beginning</b> of your tax year	

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<b>Return type</b>	<b>If your filing or payment due date falls between 3/15/2020 and 7/15/2020, then your due date is:</b>	<b>Original Filing and payment due date</b>	<b>Extension due date</b>
Estimated annual fee payment for 2020	July 15, 2020	15th day of the 6th Month after the <b>beginning</b> of your tax year	
<b>Single-member LLC owned by any other entity</b>	July 15, 2020	15th day of the 4th Month after the close of your tax year	
Annual tax payment for 2020	July 15, 2020	15th day of the 4th Month after the <b>beginning</b> of your tax year	
Estimated annual fee payment for 2020	July 15, 2020	15th day of the 6th Month after the <b>beginning</b> of your tax year	
<b>Estates and Trusts</b>	July 15, 2020	15th day of the 4th Month after the close of your tax year	15th of the 10th Month after the close of your tax year
<b>LP</b>	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 10th Month after the close of your tax year
<b>LLP</b>	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 10th Month after the close of your tax year
<b>C Corporation</b>	July 15, 2020	15th day of the 4th Month after the close of your tax year	15th of the 11th Month after the close of your tax year
<b>S Corporation</b>	July 15, 2020	15th of the 3rd Month after the close of your tax year	15th of the 9th Month after the close of your tax year

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<b>Return type</b>	<b>If your filing or payment due date falls between 3/15/2020 and 7/15/2020, then your due date is:</b>	<b>Original Filing and payment due date</b>	<b>Extension due date</b>
<b>Exempt Organization - Form 199</b>	July 15, 2020	15th day of the 5th Month after the close of your tax year	15th of the 11th Month after the close of your tax year
<b>Exempt Organization - Form 100</b>	July 15, 2020	15th day of the 4th Month after the close of your tax year	15th of the 11th Month after the close of your tax year

## Estimated tax payments due dates

<b>Return type</b>	<b>1st Quarter Due Date, as extended</b>	<b>2nd Quarter Due Date</b>	<b>3rd Quarter Due Date</b>	<b>4th Quarter Due Date</b>
<b>Personal</b>	July 15, 2020	July 15, 2020	N/A	January 15, 2021
<b>For C Corporations, S Corporations, and Exempt Organizations</b>	If your estimated tax payment is due on or between 3/15/20 and 4/15/20, the new due date is July 15, 2020			