## COVID-19 Tax Alert: Maine, Massachusetts & D.C. Now Conforming to July 15, 2020 Filing and Payment Deadline (With Important Limitations)

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On March 27, 2020, Massachusetts Governor Charlie Baker <u>announced</u> that Massachusetts will extend the due date to file and pay Massachusetts **personal** income tax from April 15, 2020 to July 15, 2020, conforming to the federal filing and payment deadline extension. The governor's announcement did not extend tax deadlines for taxpayers other than individuals.

On March 26, 2020, Maine Governor Janet Mills <u>announced</u> that Maine will extend the due date for Maine income tax payments from April 15, 2020 to July 15, 2020, conforming to the federal payment due date extension. The extended deadline applies to all Maine income tax payments, including any final and estimated payments due by April 15. The Maine filing deadline for individual, corporate, and estate and trust income tax returns is automatically tied to any federal filing extension and is therefore also extended to July 15. Filing and payment deadlines for sales and use tax and for payroll tax are not affected by this announcement.

In addition, on March 23, District of Columbia Mayor Muriel Bower <u>announced</u> that D.C. would conform to the federal income tax deadline extension, delaying the filing and payment due date for individual and fiduciary income tax, partnership tax, and franchise tax returns from April 15 to July 15, 2020. The extension **does not** apply to estimated payments. The Office of Tax and Revenue <u>announced</u> on March 26 that individuals and businesses are still required to file their first quarter estimated payments by April 15 and their second quarter estimated payments by June 15, 2020.

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