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Filing and Payment Extension for 2019 Income Taxes

On Friday March 20th, Treasury Secretary of Steven Mnuchin announced that the deadline for filing federal income tax returns would be pushed back from April 15th to July 15th. Previously it was announced that the deadline for making federal income tax payments due on April 15th was extended to July 15, 2020 without penalties and interest regardless of the amount owed. This extension is automatic and requires no action by the taxpayer.

Since the announcement of the extension by the IRS, a majority of state and local governments have also extended their filing deadlines to July 15th. A summary of the filings that have been extended, as well as a few that have not, are listed below.

Items Extended until July 15th

- Federal Form 1040 originally due April 15th
- 1st Qtr Estimated Payments due April 15th
- Federal Forms 1041 and 1120 and related forms in the 1041/1120 series
- Ohio Form IT-1040 Individual Income Tax Return along with the 1st and 2nd quarter estimated payments normally due April 15th and June 15th respectively
- School District Form SD-100 along with the 1st and 2nd quarter estimated payments normally due April 15th and June 15th respectively
- Ohio Pass Through Entity and Tax Forms IT-1140 and IT-4708 including any estimated payments normally due April 15th and June 15th respectively
- Most Ohio City and Municipal Income Tax Returns, including 1st quarter estimated payments normally due on April 15th.
- Indiana Individual Income Tax Returns and 1st quarter estimated payments originally due by April 15th
- Indiana Corporate Income Tax Returns along with estimated payments originally due by April 15th or April 20th
- Deadline for making 2019 deductible contributions to IRAs and HSAs have also been extended to July 15, 2020.
- Unpaid Ohio Workers Compensation Installment Payments due for March, April and May can be deferred until **June 1st**

Items Not Extended

- Payroll Tax Filings such as Form 941, state unemployment and state and local tax withholding
- Federal Non-Profit Forms 990 and 990-T (May 15th deadline remains for calendar year non-profits)
- Any Federal Excise and IFTA payments
- Form 2290 Heavy Highway Forms
- Forms 1065 and 1120S for calendar year partnerships and S corporations (the original due date for these was March 15, 2020)
- 2nd quarter estimated tax payments are still due on June 15, 2020 at this time.