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CERTIFIED PUBLIC ACCOUNTANTS

## **Tax Season 2020 Filing Due Dates Changes Related to COVID-19 Pandemic**

**The due date for all federal income tax returns and payments that are ordinarily due on April 15<sup>th</sup> are due this year on **July 15<sup>th</sup>**. Because the due date itself has been changed, there is no penalty or interest on any payment required until the due date of **July 15<sup>th</sup>**. This change applies to income tax returns, payments of tax due with income tax returns, and first quarter estimated tax payments.**

**The due date for North Carolina income tax returns and payments has also been changed to **July 15<sup>th</sup>**. Similarly to the federal rule, NC payments made by the delayed due date will not incur any penalties. The law presently does not allow a change with regard to interest. However, the Legislature and Governor Cooper have promised a temporary change when the Legislature reconvenes.**

**Other states have mostly adopted some version of the federal rules, and if you have a filing due in a state other than North Carolina, we will recommend the appropriate course of action with regard to extensions and payments as required.**