



## **ARKANSAS INDIVIDUAL INCOME TAX APRIL 15 FILING AND PAYMENT DEADLINE EXTENDED TO JULY 15 DUE TO CORONAVIRUS (COVID-19)**

Due to the ongoing public health emergency related to the novel Coronavirus/COVID-19, the Governor has signed Executive Order 20-09 directing the Department of Finance and Administration to extend the April 15 deadline for filing and payment of the following Arkansas Individual Income Tax returns to July 15, 2020:

- 2019 Individual Income Tax                      Now Due: 7/15/2020
  - 2019 Subchapter S Corporations              Now Due: 7/15/2020
  - 2019 Fiduciary and Estates                    Now Due: 7/15/2020
  - 2019 Partnership Income Tax                Now Due: 7/15/2020
  - 2019 Composite Returns                      Now Due: 7/15/2020
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- The extension to July 15 is automatic and the taxpayer does not need to file for an extension.
  - The April 15, 2020 to July 15, 2020 period will be disregarded for purposes of calculation of interest and penalties. Interest and penalties will begin to accrue on July 16, 2020.
  - This extension does not apply to 2020 estimated Individual Income Tax payments due on April 15 or June 15.

The following filing and payment deadlines for income tax are not affected:

- 2019 Corporation Income Tax                Due: 4/15/2020
- 2020 Estimated Tax Payment                Due: 4/15/2020
- 2020 Estimated Tax Payment                Due: 6/15/2020

No extension is provided in this notice for the payment or deposit of any other type of Arkansas State tax including but not limited to:

- Sales and Use Tax
- Withholding Tax
- Motor Fuels Tax
- Tobacco Products Tax
- Alcohol Excise