

2020 Filing and Payment Deadlines for tax years ended 12/31/2019

Federal Individual Income Taxes

<u>Return Type</u>	<u>Form Number</u>	<u>Revised Due Date</u>	<u>Extension Available</u>
Individual Income Tax Return	IRS Form 1040	7/15/2020	10/15/2020
Payments Due With 2019 1040 Tax Return	IRS Form 1040-V	7/15/2020	N/A
2020 Quarterly Estimated Tax Payments	1040-ES		
First Quarter		7/15/2020	N/A
Second Quarter		6/15/2020	N/A
Third Quarter		9/15/2020	N/A
Fourth Quarter		1/15/2021	N/A

NC Individual Income Taxes

<u>Return Type</u>	<u>Form Number</u>	<u>Revised Due Date</u>	<u>Extension Available</u>
Individual Income Tax Return	NC-D400	7/15/2020	10/15/2020
Payments Due With 2019 1040 Tax Return	NC-D400V	7/15/2020*	N/A
2020 Quarterly Estimated Tax Payments	NC -40		
First Quarter		4/15/2020*	N/A
Second Quarter		6/15/2020	N/A
Third Quarter		9/15/2020	N/A
Fourth Quarter		1/15/2021	N/A

Federal Business Income Taxes

S-Corporations and Partnerships

Note: These were due March 16, 2020 and were extended prior to emergency legislation

<u>Return Type</u>	<u>Form Number</u>	<u>Due Date</u>	<u>Extended Due Date</u>
S-Corporation Income Tax Return	1120-S	3/15/2020	9/15/2020
Partnership Income Tax Return	1065	3/15/2020	9/15/2020

C-Corporations

<u>Return Type</u>	<u>Form Number</u>	<u>Revised Due Date</u>	<u>Extension Available</u>
C-Corporation	1120	7/15/2020	10/15/2020

North Carolina Business Income Taxes

S-Corporations and Partnerships

<u>Return Type</u>	<u>Form Number</u>	<u>Revised Due Date</u>	<u>Extension Available</u>
S-Corporation Income Tax Return	1120-S	7/15/2020*	9/15/2020
Partnership Income Tax Return	1065	7/15/2020*	9/15/2020

C-Corporations

<u>Return Type</u>	<u>Form Number</u>	<u>Revised Due Date</u>	<u>Extension Available</u>
C-Corporation	CD-405	7/15/2020*	10/15/2020

* Note: North Carolina will not assess a penalty for payment of these taxes and fees by 07/15/2020. However, NC will assess interest on the unpaid balance through the deferral period at the applicable rate (currently 5% annually).