04/02/2020

Extension of Filing Deadline Applies to Trusts/Estates, Partnerships and S Corporations

Due Date for Certain Corporation Returns Also Being Moved

Harrisburg, PA — Governor Tom Wolf recently signed into law Act 10 of 2020, which extends the due date of certain personal income tax returns and payments, as well as waiving certain other income tax dates. The Department of Revenue also announced today it is extending the due date for corporations with tax returns due in May to August 14, 2020.

“These extensions for taxpayers will provide more time for the filing of returns as the Governor urges everyone to stay at home to help prevent the spread of COVID-19,” Revenue Secretary Dan Hassell said. “We are working with the Governor and members of the General Assembly to make sure that Pennsylvanians and business owners in the commonwealth are able to put their health and safety first during this challenging time.”

Act 10 of 2020 specifically provides for the extension of the following tax filing deadlines:

Extends the deadline to July 15, 2020 for declarations of estimated personal income tax.
Extends the deadline to July 15, 2020 for payments of estimated personal income tax.
Extends the deadline to July 15, 2020 for the filing of informational returns related to Pennsylvania S corporations and partnerships (Form PA-20S/PA-65), and estates and trusts (Form PA-41).
Extends the filing date by three months for certain information returns (1099-R, 1099-MISC, and W2-G).
In addition to the due dates changed by Act 10 of 2020, the federal due date for calendar year corporation returns that is normally April 15 has been moved back to July 15. As a result, the due date for corporations with Pennsylvania returns and payments due on May 15 is now August 14. There is no extension for the June 15 estimated payment due date for corporations.

In addition to the dates extended by Act 10 of 2020, the department is extending the due date for non-resident withholding and partnership corporate net income tax withholding payments to July 15.

Here is additional guidance (applies to Calendar Year only):

Entity	Federal Form	PA Form	Original Federal Due Date	New Federal Due Date	Original PA Due Date	New PA Due Date
Partnerships	1065	PA 20S/PA-65	March 15	March 15	April 15	July 15
S Corporations	1120S	PA-20S/PA-65	March 15	March 15	April 15	July 15
Individuals	1040	PA-40	April 15	July 15	April 15	July 15
Trusts/Estates	1041	PA-41	April 15	July 15	April 15	July 15
Corporations	1120	RCT-101	April 15	July 15	May 15	August 14

Note: There are no additional extensions for fiscal year filers (taxpayers with a tax year other than January to December).

The department is issuing this guidance for taxpayers after announcing the extension of the filing deadline to July 15, 2020 (https://www.media.pa.gov/Pages/Revenue-Details.aspx?newsid=307) for taxpayers to file their 2019 Pennsylvania personal income tax returns and payments. The extension gave taxpayers an additional 90 days to file from the original deadline of April 15 as the commonwealth takes steps to help prevent the spread of COVID-19.

Extension of Deadline for Local Taxes

Act 10 of 2020 also extends the deadline for the filing of 2019 local tax returns and payments to July 15, 2020. The Department of Revenue does not administer local taxes, so additional questions should be directed to the taxpayer's local taxing office. Visit the Department of Community and Economic Development's web page on Local Income Tax Collectors by Tax Collection District (https://dced.pa.gov/local-government/local-income-tax-information/local-income-tax-collector)

.

Find Alerts From Revenue Online

Taxpayers and tax professionals are encouraged to visit the Department of Revenue's COVID-19 information page (https://www.revenue.pa.gov/Pages/COVID19.aspx) on www.revenue.pa.gov (http://www.revenue.pa.gov/) for additional guidance and updates on department operations. You can also visit the department's pages on Facebook (https://www.facebook.com/padepartmentofrevenue), Twitter (https://twitter.com/parevenue) and LinkedIn (https://www.linkedin.com/company/parevenue) for real time updates.

With the department's call centers closed due to the mitigation efforts to help prevent the spread of COVID-19, taxpayers are encouraged to use the department's Online Customer Service Center, revenue-pa.custhelp.com available at (http://revenue-pa.custhelp.com/). You can use this resource to electronically submit a question to a department representative. The department representative will be able to respond through a secure, electronic process that is similar to receiving an email. Additionally, the Online Customer Service Center includes thousands of answers to common tax-related questions. Free tax forms and instructions are also available at www.revenue.pa.gov (https://www.revenue.pa.gov/).

Responding to COVID-19 guide

Visit the commonwealth's (https://www.pa.gov/guides/responding-to-covid-19) for the latest guidance and resources for Pennsylvanians or the Pennsylvania Department of Health's dedicated coronavirus webpage for the most up-to-date information regarding COVID-19 (https://www.health.pa.gov/topics/disease/coronavirus/Pages/Coronavirus.aspx).

ra-press@pa.gov

MEDIA CONTACT: Jeffrey Johnson, 717-787-6960; (mailto:ra-press@pa.gov)

# # #

() () () () () ()