



STATE OF CALIFORNIA  
Franchise Tax Board

# COVID-19 Extensions to file and pay

## 2019 Taxable year

### On this page

- [Calendar year filers](#) [#Calendar-year-filers]
- [Fiscal year filers](#) [#Fiscal-year-filers]
- [Estimated tax payments due dates](#) [#Estimated-tax-payments-due-dates]

## Calendar year filers

Return type	COVID-19 due date to file and pay	Original due date	Extension due date
Personal	July 15, 2020	April 15, 2020	October 15, 2020
Partnership	July 15, 2020	March 16, 2020	October 15, 2020
LLC, taxed as a partnership	July 15, 2020	March 16, 2020	October 15, 2020
Annual tax payment for 2020	July 15, 2020	April 15, 2020	

Return type	COVID-19 due date to file and pay	Original due date	Extension due date
Estimated annual fee payment for 2020	July 15, 2020	June 15, 2020	
<b>LLC, taxed as a corporation</b>	July 15, 2020	April 15, 2020	November 16, 2020
<b>Single-member LLC owned by an S Corporation, partnership, or a LCC, taxed as a partnership</b>	July 15, 2020	March 16, 2020	September 15, 2020
Annual tax payment for 2020	July 15, 2020	April 15, 2020	
Estimated annual fee payment for 2020	July 15, 2020	June 15, 2020	
<b>Single-member LLC owned by any other entity</b>	July 15, 2020	April 15, 2020	
Annual tax payment for 2020	July 15, 2020	April 15, 2020	
Estimated annual fee payment for 2020	July 15, 2020	June 15, 2020	
<b>Estates and Trusts</b>	July 15, 2020	April 15, 2020	October 15, 2020
<b>LP</b>	July 15, 2020	March 16, 2020	October 15, 2020
<b>LLP</b>	July 15, 2020	March 16, 2020	October 15, 2020

Return type	COVID-19 due date to file and pay	Original due date	Extension due date
C Corporation	July 15, 2020	April 15, 2020	November 16, 2020
S Corporation	July 15, 2020	March 16, 2020	September 15, 2020
Exempt Organization - Form 199	July 15, 2020	May 15, 2020	November 16, 2020
Exempt Organization - Form 100	July 15, 2020	April 15, 2020	November 16, 2020

## Fiscal year filers

Return type	If your filing or payment due date falls between 3/15/2020 and 7/15/2020, then your due date is:	Original Filing and payment due date	Extension due date
Partnership	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 10th Month after the close of your tax year
LLC, taxed as a partnership	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 10th Month after the close of your tax year

Return type	If your filing or payment due date falls between 3/15/2020 and 7/15/2020, then your due date is:	Original Filing and payment due date	Extension due date
Annual tax payment for 2020	July 15, 2020	15th day of the 4th Month after the <b>beginning</b> of your tax year	
Annual fee payment for 2020	July 15, 2020	15th day of the 6th Month after the <b>beginning</b> of your tax year	
LLC, taxed as a corporation	July 15, 2020	15th day of the 4th Month after the close of your tax year	15th of the 11th Month after the close of your tax year
Single-member LLC owned by an S Corporation, partnership, or a LCC, taxed as a partnership	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 9th Month after the close of your tax year
Annual tax payment for 2020	July 15, 2020	15th day of the 4th month after the <b>beginning</b> of your tax year	
Estimated annual fee payment for 2020	July 15, 2020	15th day of the 6th Month after the <b>beginning</b> of your tax year	

Return type	If your filing or payment due date falls between 3/15/2020 and 7/15/2020, then your due date is:	Original Filing and payment due date	Extension due date
Single-member LLC owned by any other entity	July 15, 2020	15th day of the 4th Month after the close of your tax year	
Annual tax payment for 2020	July 15, 2020	15th day of the 4th Month after the <b>beginning</b> of your tax year	
Estimated annual fee payment for 2020	July 15, 2020	15th day of the 6th Month after the <b>beginning</b> of your tax year	
<b>Estates and Trusts</b>	July 15, 2020	15th day of the 4th Month after the close of your tax year	15th of the 10th Month after the close of your tax year
<b>LP</b>	July 15, 2020	15th day of the 3rd Month after the close of your tax year	15th of the 10th Month after the close of your tax year
<b>LLP</b>	July 15, 2020	15th day of the 3rd Month	15th of the 10th Month

Return type	If your filing or payment due date falls between 3/15/2020 and 7/15/2020, then your due date is:	Original Filing and payment due date	Extension due date
		after the close of your tax year	after the close of your tax year
<b>C Corporation</b>	July 15, 2020	15th day of the 4th Month after the close of your tax year	15th of the 11th Month after the close of your tax year
<b>S Corporation</b>	July 15, 2020	15th of the 3rd Month after the close of your tax year	15th of the 9th Month after the close of your tax year
<b>Exempt Organization - Form 199</b>	July 15, 2020	15th day of the 5th Month after the close of your tax year	15th of the 11th Month after the close of your tax year
<b>Exempt Organization - Form 100</b>	July 15, 2020	15th day of the 4th Month after the close of your tax year	15th of the 11th Month after the close of your tax year

## Estimated tax payments due dates

Return type	1st Quarter Due Date, as extended	2nd Quarter Due Date	3rd Quarter Due Date	4th Quarter Due Date
<b>Personal</b>	July 15, 2020	July 15, 2020	N/A	January 15, 2021
<b>For C Corporations, S Corporations, and Exempt Organizations</b>	If your estimated tax payment is due on or between 3/15/20 and 4/15/20, the new due date is July 15, 2020			