



**TAX BULLETIN 20-4**  
***Virginia Department of Taxation***  
**March 20, 2020**

---

**IMPORTANT INFORMATION REGARDING  
VIRGINIA'S INCOME TAX PAYMENT DEADLINES**

**INCOME TAX PAYMENT EXTENSION AND PENALTY WAIVER IN RESPONSE TO  
THE COVID-19 CRISIS**

---

*On March 19, 2020, Governor Ralph Northam requested that the Department of Taxation extend the due date for certain Virginia income tax payments to June 1, 2020 in response to the coronavirus disease 2019 (COVID-19) crisis. The relevant filing deadlines will remain the same. This bulletin provides additional information regarding this extension and penalty waiver program.*

**Payment Extension and Waiver of Late Payment Penalties**

Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department of Taxation ("the Department") at any time on or before June 1, 2020 without penalty. As a result, the Department will automatically waive any late payment penalties that would otherwise apply so long as full payment is made by June 1, 2020. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original date that the payment was due.

Interest will continue to accrue from the original due date of such payment. Therefore, taxpayers who are able to pay by the original due date are encouraged to do so. Taxes eligible for this payment extension and penalty waiver include individual, corporate, and fiduciary income taxes, as well as any estimated income tax payments that are required to be paid to the Department during this period.

Please note that this does not provide a filing extension. To avoid any late filing penalties that may apply, taxpayers that utilize the aforementioned payment extension are still required to file income tax returns by the relevant due dates. However, if you are unable to file by such due dates, Virginia offers automatic filing extensions to all taxpayers for up to six months (or seven months in the case of certain corporations). No application is required to file on extension. Please see the Department's website for more information. If you decide to take advantage of Virginia's automatic filing extension, please be sure

to make an extension payment by June 1, 2020 to avoid late payment penalties or extension penalties, as applicable.

This Tax Bulletin is available online in the [Laws, Rules & Decisions](#) section of the Department's website. If you have additional questions, please visit the Department's website at <http://www.tax.virginia.gov>, or contact the Department at (804) 367-8031 for individual income tax questions or (804) 367-8037 for business tax questions.