

STATES WITH COVID-19 EXTENSIONS

State	Extension	Who It Applies To	Notes
AL*	6 Months	Charities	NASCO chart suggests that this is a COVID-related extension; however, this appears to simply refer to AL's already existing statutory extension
CA*	7/15/2020	Charities	
CO*	8/15/2020	Charities and PFRs	
DC	45 Days	Charities	Also waiving late fees
FL*	See notes	Charities	Is actually just a suspension of late fees for duration of state's emergency order
GA*	6/30/2020	Charities and PFRs	
IL*	See notes	Charities	Possible extensions are available; call (312) 814-2595
LA	See notes	Charities and PFRs	Reasonable delays OK--just send documents via email and follow up with physical papers when able
MD*	See notes	Charities and PFRs	30 days after state of emergency is lifted
MA	6 Months	Charities	Six months in addition to automatic six months extension
MN*	4 Months	Charities and PFRs	For FYE 9/30 to 12/31 and all PFRs
MS*	7/15/2020	Charities	For 12/31, 1/31 and 6/30 filers--can request additional time
NH*	7/15/2020	Charities	
NY*	6 Months	Charities	For Charities with deadline 2/15 and after
OH*	6/1/2020	Charities	For Charities with deadline of 4/15
OR*	8/15/2020	Charities	For reports due between 3/15 and 7/15
PA*	90 days	Charities	For Charities with FYE 5/31 to 7/31
RI*	30 days	Charities	Only for due date on or before 3/30
SC*	90 days	Charities	For 4/15 and 5/15 due dates only
UT	See notes	Charities	Possible extensions are available; contact dcp-charities@utah.gov
WA*	7/31/2020	Charities	6/30 FYE only
WV	90 days	Charities and PFRs	Must request--will add 90 days for a total of six month extension

*COVID-related extension does not extend state's statutory extension except for charities that are already at maximum extension for filing between 4/15 and 7/15.

STATES WITH ONLINE FILING (Optional Unless Otherwise Indicated)

State	Who It Applies To	Notes
AL	Charities, PFRs, FRCs, CCVs	
AK	Charities, PFRs	
DC	Charities, PFRs	
CA	Charities	
CO	Charities, PFRs	Mandatory for all filers
CT	Charities, PFRs	
FL	Charities, PFRs, FRCs	
GA	Charities	
HI	Charities, PFRs, FRCs, CCVs	
ME	Charities, PFRs	
MA	Charities	Mandatory for initial charity filers
MS	Charities, PFRs, FRCs, CCVs	
NJ	Charities, PFRs, FRCs	
NM	Charities	
NY	Charities	Mandatory for initial charity filers
NC	Charities	If the organization chooses online filing, notarized signature page may be emailed
ND	Charities, PFRs, FRCs	
OH	Charities	
OK	Charities, PFRs	
OR	Charities	
PA	Charities	
RI	Charities, PFRs, FRCs	
SC	Charities, PFRs, FRCs, CCVs	
TN	Charities	
UT	Charities	
WA	Charities, PFRs	

STATES THAT ACCEPT FILINGS VIA EMAIL

State	Who It Applies To	Notes
AR	Charities, PFRs, FRCs	
CA	PFRs, FRCs, CCVs	Some, but not all, filings are accepted via email
CT	FRCs	
LA	Charities, PFRs	COVID-related only--need to follow up with original signatures and fees ASAP
MA	PFRs, CCVs	COVID-related only--need to follow up with original signatures and fees ASAP
MI	Charities, PFRs	
MN	Charities, PFRs, FRCs	COVID-related only--need to follow up with original signatures and fees ASAP
NV	Charities	
NH	Charities, PFRs, FRCs	COVID-related only--need to follow up with original signatures and fees ASAP
WI	Charities	

The information provided in this document does not constitute legal advice, and is not intended to substitute for legal counsel.

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