



Announcement Regarding June Estimated Tax Payments

Pursuant to Governor Cuomo's Executive Order # 202.12, the Tax Department extended the April 15, 2020, due date to July 15, 2020, for New York State personal income tax and corporation tax returns originally due on April 15, 2020, and for all related tax payments, including estimated tax payments, that were due on April 15, 2020. See [N-20-2, Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19](#).

The due date for estimated tax payments due on June 15, 2020, for personal income, fiduciary, and corporate taxpayers remains in place. Accordingly, for purposes of 2020 estimated tax payments:

- Individuals and fiduciaries should consider the estimated tax payment due on June 15, 2020, as the 1st installment payment towards the 2020 tax year.
- Individuals and fiduciaries should consider the estimated tax payment due on July 15, 2020, as the 2nd installment payment of the 2020 tax year.

Penalties with respect to the underpayment of estimated tax for individuals and fiduciaries will be calculated based on these revised dates.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.