



**Examples of Legislative and Administrative Language and References for  
States with One Month after Federal  
Due Dates and/or Extensions**

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<b>Corporations -</b>				
<p><b>Alaska</b> – corporations due date <b>30 days after the federal return and 6-month extension</b> (state return original due date: 5/15 and extension 11/15)</p>	<p>A corporation’s income tax return is due “within <u>30 days after the federal return</u> is required to be filed.”</p> <p><b>NOTE:</b> Although the corporate return due date is 30 days after the federal due date, the extension <i>payment</i> is still “due and payable to the department at the same time and in the same manner as the tax payable to the United States Internal Revenue Service.” - Alaska Stat. § 43.20.030(c)</p>	<p><a href="#">Alaska Stat. §43.20.030(a)</a></p>	<p>“If a corporation [...] is required to make a return under the provisions of the Internal Revenue Code, it shall file with the department, within 30 days after the federal return is required to be filed, a return.”</p> <p>“A federal extension automatically extends the Alaska filing due date to 30 days after the federal extended due date.”</p>	<p><a href="#">Alaska Stat. §43.20.030(a)</a>; <a href="#">Forms 6000 and 6020 Alaska Corporation Net Income Tax Return Instructions</a></p>
<p><b>Connecticut</b> – corporations - original due date is the 15<sup>th</sup> day “<b>of the month next succeeding</b> the due date of the company’s corresponding federal income tax return” (i.e., 5/15) with a 6-month <b>extension to 11/15</b></p>	<p>For tax years beginning on or after <u>January 1, 2017</u>: “Such return shall be due on or before the <u>fifteenth day of the month next succeeding the due date of the company’s corresponding federal income tax return</u> for the income year, determined without regard to any extension of time for filing, or, in the case of any company that is not required to file a federal income tax return for the income year, on or before the fifteenth day of the fifth month next succeeding the end of the income year.”</p>	<p><a href="#">Conn. Gen. Stat. § 12-222(b)</a></p>	<p>“The commissioner may grant a reasonable extension of time for filing a return.”</p> <p>“June 30 year-end filers may request a seven-month extension. All others may request a six-month extension.” - Instructions</p> <p>“It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004 was filed with the Internal Revenue Service.”</p> <p>Note that the taxpayer must file the Connecticut extension form to receive the extension.</p>	<p><a href="#">Conn. Gen. Stat. § 12-222(c)</a>, <a href="#">Conn. Agencies Regs. §12-213-1</a>, <a href="#">Form CT-1120 Instructions</a>, and <a href="#">Form CT-1120 EXT Instructions</a></p>
<p><b>Indiana</b> – for corporations - original due date is the 15<sup>th</sup> day “<b>of the month following</b> the due date</p>	<p>Returns shall be filed “on or before the later of the following: (1) The <u>15th day of the fourth month</u> following the close of the taxable year [...] (2) For a corporation whose federal tax return is</p>	<p><a href="#">Ind. Code §6-3-4-3</a>; <a href="#">Comm’r Directive</a></p>	<p>“If the Internal Revenue Service allows a person an extension on the person’s federal income tax return, the corresponding due dates for the person’s Indiana income tax returns are automatically extended <u>for the same period as</u></p>	<p><a href="#">Ind. Code § 6-8.1-6-1(c)</a>; <a href="#">Indiana Information Bulletin #15 (Sept. 2007)</a>; <a href="#">Comm’r Directive #58 (Feb. 2017)</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
of the federal tax return” <b>with an extension until 30 days after</b> the federal return (clarified in Comm’r Directive #58)	due on or after the date set forth in subdivision (1), as determined without regard to any extensions, weekends, or holidays, the <u>15th day of the month following the due date of the federal tax return.</u> ”  The Indiana Department of Revenue has indicated in Comm’r Directive #58 that it intends to apply a “15th day of 5th month” due date to June 30 fiscal year filers, as well as other C corporations.	<a href="#">#58 (Feb. 2017)</a>	the federal extension, plus thirty (30) days.” If the person petitions for an Indiana extension without filing a federal extension, the Indiana extension is the same as if the person had been granted an extension by the IRS.  The Indiana Department of Revenue has indicated in Comm’r Directive #58 that it intends to apply an extended due date of 30 days from the “15th day of 10th month” following the close of the tax year for calendar year C corporations, as well as fiscal year C corporations.	
<b>Louisiana</b> – corporations - original due date of <b>5/15, 7-month extension to 12/15</b>	<u>Effective for income tax periods beginning on and after January 1, 2016:</u> “Returns for corporations on the basis of the calendar year shall be made and filed [...] on or before the <u>fifteenth day of May</u> , following the close of the calendar year. Returns for corporations made on the basis of a fiscal year shall be made and filed [...] on or before the <u>fifteenth day of the fifth month</u> following the close of the fiscal year.”	<a href="#">La. Rev. Stat. Ann. §§47:103(A)(1), 47:287.614(A)(1)</a>	“The secretary may grant a reasonable extension of time for filing returns, not to exceed <u>seven months</u> from the date the Louisiana income tax return is due or the extended due date of the federal income tax return, <u>whichever is later.</u> ”  Note that the taxpayer must file the Louisiana extension form electronically to receive the extension.	<a href="#">La. Rev. Stat. Ann. § 47:287.614(D)(1)</a>
<b>Montana</b> – corporations - original due date of <b>5/15, 6-month extension to 11/15</b>	“If the corporation is reporting on a calendar year basis, the return must be filed with the department on or before <u>May 15</u> following the close of the calendar year. If the corporation is reporting on a fiscal year basis, the return must be filed with the department on or before the <u>15th day of the 5th month</u> following the close of its fiscal year.”	<a href="#">Mont. Code Ann. §15-31-111(2)(a)</a>	“A corporation is allowed an automatic extension of time for filing its return of up to 6 months following the date prescribed for filing of its tax return.”	<a href="#">Mont. Code Ann. § 15-31-111(3)(a)</a>
<b>New Hampshire</b> – corporations - original due date of <b>15<sup>th</sup> day of the fourth month (4/15) and automatic 7-month extension to 11/15</b>	For tax years beginning after December <u>31, 2015</u> : “Every business organization having gross business income in excess of \$50,000 [...] during the taxable period, shall on or before the <u>fifteenth day of the third month</u> in the case of organizations required to file a United States partnership tax return, and the <u>fifteenth day of the fourth month</u> in the case of all	<a href="#">N.H. Rev. Stat. Ann. §77-A:6(I)</a>	“For good cause, the commissioner may extend the time within which a taxpayer is required to file a return.”  “A business organization shall be granted an automatic 7-month extension of time to file a return provided the business organization has paid 100% of the tax determined to be due by the prescribed payment date. A business	<a href="#">N.H. Rev. Stat. Ann. §77-A:9; N.H. Code Admin. Rules, Rev. §307.08; Form BT-EXT Instructions</a>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
	other business organizations, following expiration of its taxable period, make a return to the commissioner.”		organization which has not paid the tax determined to be due through estimated payments shall pay the additional amount due on or before the prescribed payment date by filing Form BT-EXT.”  Note that the New Hampshire state taxing authority grants an automatic 7-month extension regardless of whether Form BT-EXT is filed.	
<b>Oregon</b> – corporations - original due date is the 15 <sup>th</sup> day “of <b>the month following</b> the due date of the corresponding federal return” <b>with a 6-month extension to 11/15</b>	“Returns shall be filed with the department on or before the <u>15th day of the month following the due date of the corresponding federal return</u> for the tax year, as prescribed under the Internal Revenue Code and the regulations adopted pursuant thereto.”	<a href="#">Or. Rev. Stat. §314.385(1)(b)</a>	“The department may allow further time for filing returns <u>equal in length to the extension periods</u> allowed under the Internal Revenue Code and its regulations.”  “The department will grant extension of time to file an Oregon return if the taxpayer has obtained an extension to file the federal return from the Internal Revenue Service. The taxpayer does not need to request an Oregon extension. The taxpayer must attach a copy of an approved federal extension or a filed automatic federal extension request. [...] The Oregon extension is for the <u>same length of time as the federal extension.</u> ”	<a href="#">Or. Rev. Stat. §314.385(1)(c); Or. Admin. R. 150-314-0167, 150-314.385(1)-(B)(2)(a), (2)(c)</a>
<b>Pennsylvania</b> – corporations - original due date is “ <b>thirty days after</b> the return to the Federal Government is due” <b>with an extension until “thirty days after the termination of the Federal extension”</b>	“It shall be the duty of every corporation [to file a report] <u>for taxable years beginning after December 31, 2015, on or before thirty days after the return to the Federal Government is due</u> , or would be due were it to be required of such corporation.”  “If any corporation closes its fiscal year not upon December 31, but upon some other date, [...] such corporation shall [...] make the annual report, herein required, <u>within thirty days after the return to the federal government is due</u> , or would be due were it to be required of such corporation.”	<a href="#">72 Pa. Stat. Ann. §7403(a)(1)(ii), (e)</a>	“If the Federal income tax authorities grant an extension of time for filing the reports with the Federal Government, the department shall <u>automatically grant an extension of time for filing the annual report under this article of thirty days after the termination of the Federal extension.</u> ”	<a href="#">72 P.S. §7405</a>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<p><b>Virginia</b> – corporations - original due date is same as federal, with an <b>extension of 6 months or 30 days after federal, whichever is later</b></p>	<p>Every corporation “shall make a report to the Department <u>on or before the fifteenth day of the fourth month following the close of its taxable year.</u>”</p>	<p><a href="#">Va. Code Ann. §58.1-441(A)</a></p>	<p>“In accordance with procedures established by the Tax Commissioner, any corporation may elect an extension of time within which to file the income tax return required under this chapter to the date <u>six months after such due date or 30 days after the extended date for filing the federal income tax return, whichever is later.</u>”</p> <p>Automatic extension; there is no Virginia-specific extension form, and any extension payments must be made electronically.</p>	<p><a href="#">Va. Code Ann. §58.1-453</a></p>
<p><b>Kentucky</b> – corporations - original due date is same as federal but effective for returns filed after 3/26/2019 (effective date of 2019 HB 354), <b>KY grants a 7-month extension to 11/15</b></p> <ul style="list-style-type: none"> <li>• Similarly, <b>Maryland / Minnesota / North Dakota / Vermont</b> – original due date same as federal, 7-month extension to 11/15</li> </ul>	<p>“All returns of income for the preceding taxable year shall be made by <u>April 15</u> in each year, except returns made on the basis of a fiscal year, which shall be made by the <u>fifteenth day of the fourth month</u> following the close of the fiscal year.”</p>	<p><a href="#">Ky. Rev. Stat. Ann. §141.160(1)</a></p>	<p><b>The following statute has been revised by 2019 HB 354 to replace “six (6)” with “seven (7)” effective upon the governor signature date of March 26, 2019:</b> “A corporation may be granted an extension of not more than <del>six (6)</del> <b>seven (7)</b> months for filing its income tax return, provided the corporation, on or before the date prescribed for payment of the tax, requests the extension and pays the amount properly estimated as its tax.”</p> <p><b>“Corporate Extensions - For tax years ending on or after June 27, 2019:</b> C-Corporations allowed 7 month extension to file complete and accurate return”</p>	<p><a href="#">Ky. Rev. Stat. Ann. §141.170(2); Form 41A720SL Instructions; 2019 HB 354; KYDOR tax answers</a></p>
<p><b>Maryland</b> – corporations - original due date is same as federal and <b>grants a 7-month extension to 11/15</b></p>	<p><u>For tax years beginning after December 31, 2015:</u> A corporation “shall complete and file with the Comptroller an income tax return: (i) on or before the <u>April 15</u> that follows that taxable year; or (ii) if income tax is computed for a fiscal year, on or before the <u>15th day of the 4th month</u> after the end of that year.”</p>	<p><a href="#">Md. Code Ann. §10-821(a)(1)</a></p>	<p>“If the Comptroller finds that good cause exists and subject to § 13-601 of this article, the Comptroller may extend the time to file an income tax return [...] up to 7 months for a corporation.”</p> <p>“A corporation unable to file by the due date shall file an Application for Extension to File Corporation Income Tax Return (Form 500E) to be granted an automatic extension of up to 7 months.”</p>	<p><a href="#">Md. Code Ann. §10-823; Md. Regs. Code 03.04.03.04(C)</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			Note that the taxpayer must file Maryland Form 500E to receive the extension.	
<p><b>Minnesota</b> – corporations - original due date is same as federal and <b>grants a 7-month extension to 11/15</b></p>	<p>“Returns made on the basis of the calendar year must be filed on April 15 following the close of the calendar year, <u>except that returns of corporations must be filed on the due date for filing the federal income tax return</u>; returns made on the basis of the fiscal year must be filed on the 15th day of the fourth month following the close of the fiscal year, <u>except that returns of corporations must be filed on the due date for filing the federal income tax return.</u>”</p>	<p><a href="#">Minn. Stat. §289A.18, Subd. 1</a></p>	<p>“Corporations . . . shall receive an extension of <u>seven months or the amount of time granted by the Internal Revenue Service, whichever is longer</u>, for filing the return of a corporation subject to tax under chapter 290 . . .”</p> <p>“All corporations are granted an automatic seven-month extension to file Form M4. [..]However, if the Internal Revenue Service grants an extension of time to file your federal return that is longer than the Minnesota automatic seven-month extension, your state filing due date is extended to <u>the federal due date.</u>” - Instructions</p>	<p><a href="#">Minn. Stat. §289A.19, Subd. 2; M4 Instructions</a></p>
<p><b>North Dakota</b> – for corporations - original due date is same as federal and <b>grants a 7-month extension to 11/15</b></p>	<p>“Returns made on the basis of the calendar year must be filed on or before the <u>fifteenth day of April</u> following the close of the calendar year and returns made on the basis of a fiscal year must be filed on or before the <u>fifteenth day of the fourth month</u> following the close of the fiscal year.”</p>	<p><a href="#">N.D. Cent. Code §57-38-34(2)</a>v</p>	<p>“A reasonable extension of time for filing a return may be granted by the tax commissioner if good cause exists.”</p> <p>“An extension of time to file a federal return is automatically accepted by North Dakota as an extension of time to file the state return. The extension period for North Dakota purposes was previously “for the <u>same number of additional months as the federal extension.</u>” However, it is January 2017 Income Tax Newsletter, the North Dakota State Tax Commissioner revised its policy as follows:</p> <p>“North Dakota’s long-standing policy has been to recognize an extension of time to file the federal income tax return as an automatic extension of time to file the North Dakota income tax return. If the changes to the federal regulations relating to the maximum extended due date are made, North Dakota’s policy on recognizing federal extensions will be [...] For C corporations, the extended due for North Dakota purposes will be the federal extended due date plus one month.”</p>	<p><a href="#">N.D. Cent. Code §57-38-34(6); Form 40 Instructions; January 2017 Income Tax Newsletter</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<p><b>Vermont</b> – corporations - original due date is same as federal and <b>grants a 7-month extension to 11/15</b></p>	<p>Every corporation “shall file a Vermont corporate income tax return for that taxable year <u>on or before the date a United States income tax return is required to be filed</u> for that year by that corporation.”</p>	<p><a href="#">Vt. Stat. Ann. tit 32, §5862(a)</a></p>	<p>“The commissioner may extend the time within which a taxpayer is required to file a return. The commissioner shall, upon receipt of documentation that a corporation has been granted either an automatic or a good cause extension of the time for filing its United States income tax return, <u>extend the time for filing the corporation’s Vermont income tax return to 30 days after the extended date for filing the United States income tax return.</u>”</p>	<p><a href="#">Vt. Stat. Ann. tit 32, §5868</a></p>
<p><b>Wisconsin</b> – corporations - original due date is same as federal (4/15) and automatic 7-month extension until 30 days after the federal due date (11/15)</p>	<p><u>For tax years beginning on or after January 1, 2016:</u> Every corporation “shall furnish to the department a true and accurate statement, <u>on or before the date on which the corporation is required to file for federal income tax purposes.</u>”</p>	<p><a href="#">Wis. Stat. § 71.24(1)</a></p>	<p>“In the case of a corporation required to file a return, the department of revenue shall allow an <u>automatic extension of 7 months</u> or until the original due date of the corporation's corresponding federal return, whichever is later. Any extension of time granted by law or by the Internal Revenue Service for the filing of corresponding federal returns shall <u>extend the time for filing under this subchapter to 30 days after the federal due date</u> if the corporation reports the extension in the manner specified by the department on the return.”</p> <p>“Any extension allowed by the IRS for filing the federal return automatically extends the Wisconsin due date to 30 days after the federal extended due date. [...] If you aren’t requesting a federal extension, Wisconsin law provides an automatic extension of 7 months or until the original due date of the corporation’s corresponding federal return, whichever is later.”</p> <p>- Instructions</p>	<p><a href="#">Wis. Stat. §71.24(7); Form 4 Instructions</a></p>
<p><b>S Corporations</b></p>				
<p><b>Alaska</b> – S corporations - original due date is <b>30 days after the federal return (4/15) and automatic extension to 30 days after</b> the federal extension if federal extension filed (10/15)</p>	<p>A corporation’s income tax return is due “<u>within 30 days after the federal return</u> is required to be filed.”</p>	<p><a href="#">Alaska Stat. §43.20.030(a)</a></p>	<p>“If a corporation [...] is required to make a return under the provisions of the Internal Revenue Code, it shall file with the department, within 30 days after the federal return is required to be filed, a return.”</p> <p>“A federal extension automatically extends the Alaska filing due date to 30 days after the federal extended due date.”</p>	<p><a href="#">Alaska Stat. §43.20.030(a); Forms 6000 and 6020 Alaska Corporation Net Income Tax Return Instructions</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<p><b>Louisiana</b> - - S corporations - original due date is 5/15 and 7-month extension until 12/15</p>	<p>Effective for income tax periods beginning on and after January 1, 2016: “Returns for corporations on the basis of the calendar year shall be made and filed [...] on or before the <u>fifteenth day of May</u>, following the close of the calendar year. Returns for corporations made on the basis of a fiscal year shall be made and filed [...] on or before the <u>fifteenth day of the fifth month</u> following the close of the fiscal year.”</p>	<p><a href="#">La. Rev. Stat. Ann. §§47:103(A)(1), 47:287.614(A)(1)</a></p>	<p>“The secretary may grant a reasonable extension of time for filing returns, not to exceed <u>seven months</u> from the date the Louisiana income tax return is due or the extended due date of the federal income tax return, <u>whichever is later.</u>”</p> <p>Note that the taxpayer must file the Louisiana extension form electronically to receive the extension.</p>	<p><a href="#">La. Rev. Stat. Ann. § 47:287.614(D)(1)</a></p>
<p><b>Maryland</b> – S corporations - original due date is <b>4/15, with “extensions allowable for up to seven months from the original due date for S corporations and up to six months from the original due date for all other pass-through entities.”</b></p>	<p>For tax years beginning after December 31, 2015: A corporation “shall complete and file with the Comptroller an income tax return: (i) on or before the <u>April 15</u> that follows that taxable year; or (ii) if income tax is computed for a fiscal year, on or before the <u>15th day of the 4th month</u> after the end of that year.”</p>	<p><a href="#">Md. Code Ann. §10-821(a)(1)</a></p>	<p>“If the Comptroller finds that good cause exists and subject to § 13-601 of this article, the Comptroller may extend the time to file an income tax return [...] up to 7 months for a corporation.”</p> <p>“Extensions are allowable for up to <u>seven months from the original due date for S corporations</u> and up to six months from the original due date for all other pass-through entities.”</p> <p>Note that the taxpayer must file Maryland Form 510E to receive the extension.</p>	<p><a href="#">Md. Code Ann. §10-823; Md. Regs. Code 03.04.03.04(C); Form 510E Instructions</a></p>
<p><b>Wisconsin</b> – S corporations - original due date is 3/15 and <b>automatic 7-month extension until 30 days after</b> the federal due date (10/15)</p>	<p>Every corporation “shall furnish to the department a true and accurate statement, <u>on or before March 15 of each year</u>, except that returns for <u>fiscal years ending on some other date than December 31 shall be furnished on or before the 15th day of the 3rd month</u> following the close of such fiscal year.”</p> <p>The Wisconsin DOR acknowledged on 7/1/2016 in a revenue bulletin that “Wisconsin has NOT adopted federal law (Public Law 114-41) that prescribes new due dates for federal partnership and C corporation income tax returns for taxable years beginning after December 31, 2015.”</p>	<p><a href="#">Wis. Stat. § 71.24; Wisconsin Dep’t of Revenue Bulletin No. 194 (July 1, 2016)</a></p>	<p>“In the case of a corporation required to file a return, the department of revenue shall allow an <u>automatic extension of 7 months</u> or until the original due date of the corporation's corresponding federal return, whichever is later. Any extension of time granted by law or by the Internal Revenue Service for the filing of corresponding <u>federal returns shall extend the time for filing under this subchapter to 30 days after the federal due date</u> if the corporation reports the extension in the manner specified by the department on the return.”</p> <p>“Any extension allowed by the IRS for filing the federal return automatically extends the Wisconsin due date to 30 days after the federal extended due date. [...] If you aren’t requesting a</p>	<p><a href="#">Wis. Stat. §71.24(7); Form 5S Instructions</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			federal extension, Wisconsin law provides an automatic extension of 7 months or until the original due date of the corporation’s corresponding federal return, whichever is later.” - Instructions	
<b>Partnerships</b>				
<b>Alaska</b> – partnerships - original due date is <b>30 days after</b> the federal return (4/15) and an extension due 15 <sup>th</sup> day of the 10 <sup>th</sup> month after the end of the tax year (10/15)	“If a corporation, or a <u>partnership</u> that has a corporation as a partner, is required to make a return under the provisions of the Internal Revenue Code, it shall file with the department, <u>within 30 days after the federal return is required to be filed.</u> ”	<a href="#">Alaska Stat. 43.20.030(a)</a>	“If a corporation, or a partnership that has a corporation as a partner, is required to make a return under the provisions of the Internal Revenue Code, it shall file with the department, <u>within 30 days after the federal return is required to be filed</u> , a return.”  “A federal extension allows a six-month extension of time to file. This means that the extended due date for an Alaska Partnership Information Return is the 15th day of the tenth month after the end of the tax year.” - Form 6900 Instructions	<a href="#">Alaska Stat. 43.20.030(a)</a> ; <a href="#">Form 6900 Instructions</a>
<b>Iowa</b> – partnerships - original due date is <b>4/30 (last day of the 4<sup>th</sup> month), 6-month extension to 10/30</b>	“Returns [...] shall be filed with the department on or before the <u>last day of the fourth month</u> after the expiration of the tax year.”	<a href="#">Iowa Code §422.21</a> ; <a href="#">Iowa Admin. Code 701--45.2</a>	“If the taxpayer has paid at least 90 percent of the tax required to be shown due by the due date and has not filed a return by the due date, the director will consider that the taxpayer has requested an extension of time to file the return and will automatically grant an extension of <u>up to six months</u> to file the return.”	<a href="#">Iowa Admin. Code 701-39.2(422)(4)</a> ; <a href="#">Iowa Admin. Code 701-52.2(422)(4)</a>
<b>Louisiana</b> – partnerships - original due date is <b>4/15 and 6-month extension to 10/15</b>	For tax years <u>beginning on and after January 1, 2016</u> , “returns made by a partnership [...] on the basis of the calendar year shall be made and filed [...] <u>on or before the fifteenth day of April</u> , following the close of the calendar year. Returns made by a partnership [...] on the basis of a fiscal year shall be made and filed [...] <u>on or before the fifteenth day of the fourth month</u> following the close of the fiscal year.”	<a href="#">La. Rev. Stat. Ann. § 47:103(A)(2)</a>	“Upon the written request of the taxpayer and for good cause shown, the collector may grant reasonable extensions of time for the filing of returns and payment of tax due under this Subtitle; provided that such extensions of time shall <u>not exceed six months</u> in the case of income taxes.”  Note that the taxpayer must file the Louisiana extension form electronically to receive the extension.	<a href="#">La. Rev. Stat. Ann. § 47:1514</a> ; <a href="#">La. Admin. Code 61:III.2505(A)</a>
<b>New Hampshire</b> – partnerships - original	For tax years <u>beginning after December 31, 2015</u> : “Every business organization having gross business income in excess	<a href="#">N.H. Rev. Stat. Ann. § 77-A:6(I)</a>	“For good cause, the commissioner may extend the time within which a taxpayer is required to file a return.”	<a href="#">N.H. Rev. Stat. Ann. §77-A:9</a> ; <a href="#">N.H. Code Admin. Rules, Rev. §307.09</a> ; <a href="#">Form BT-EXT Instructions</a>



State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
due date <b>3/15</b> , <b>7-month extension to 10/15</b>	of \$50,000 [...] during the taxable period, shall on or before the <u>fifteenth day of the third month</u> in the case of organizations required to file a United States partnership tax return, and the <u>fifteenth day of the fourth month</u> in the case of all other business organizations, following expiration of its taxable period, make a return to the commissioner.”		<p>“A business organization shall be granted an automatic 7-month extension of time to file a return provided the business organization has paid 100% of the tax determined to be due by the prescribed payment date. A business organization which has not paid the tax determined to be due through estimated payments shall pay the additional amount due on or before the prescribed payment date by filing Form BT-EXT.”</p> <p>Note that the New Hampshire state taxing authority grants an automatic 7-month extension regardless of whether Form BT-EXT is filed.</p>	
<b>Vermont</b> – partnerships - original due date <b>3/15</b> , <b>7-month extension to 10/15</b>	“A partnership or limited liability company [...] shall file with the Commissioner an annual return, in the form prescribed by the Commissioner, <u>on or before the due date prescribed for the filing of the entity’s federal return.</u> ”	<a href="#">Vt. Stat. Ann. tit. 32, §5920(a)</a>	<p>“The Commissioner shall, upon receipt of documentation that a <u>corporation</u> has been granted either an automatic or a good cause extension of the time for filing its United States income tax return, extend the time for filing the corporation’s Vermont income tax return to <u>30 days after the extended date</u> for filing the United States income tax return.”</p> <p>Note that the Vermont extension form must be filed to receive the extension.</p>	<a href="#">Vt. Stat. Ann. tit. 32, §5862</a> ; <a href="#">Form BI-471 Instructions</a>
<b>Virginia</b> – partnerships - original due date is <b>4/15 (30 days after federal)</b> , <b>with an extension of 6 months or 30 days after federal, whichever is later</b>	<p>“Every pass-through entity doing business in Virginia, or having income from Virginia sources, shall make a return to the Department of Taxation on or before the <u>fifteenth day of the fourth month</u> following the close of its taxable year.”</p> <p>The Virginia DOT issued a bulletin indicating that the Commonwealth’s due dates are unaffected by the federal return due date changes.</p>	<a href="#">Va. Code Ann. §58.1-392(A)</a> ; <a href="#">Virginia Department of Taxation, Tax Bulletin 16-1 (Feb. 5, 2016)</a>	“Any pass-through entity may elect an extension of time within which to file the report or return required by this article to the date <u>six months after such due date</u> , or <u>30 days after the extended date for filing the federal report</u> , whichever is later.”	<a href="#">Va. Code Ann. § 58.1-393.1(A)</a>
For partnerships - there are many jurisdictions that have a <b>4/15 due date for partnership</b>				

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<p>returns and allow a 6-month extension (which is 10/15 - one month after federal):  <b>Colorado, District of Columbia, Idaho, Illinois, Indiana, Kansas, Kentucky, Maryland, Missouri, North Carolina</b></p>				
<p><b>Colorado</b> – partnerships - 4/15 due date for partnership returns and allow a 6-month extension (which is 10/15 - one month after federal)</p>	<p>“All returns shall be filed in the office of the executive director on or before the <u>fifteenth day of the fourth month</u> following the close of the taxable year.”</p>	<p><a href="#">Colo. Rev. Stat. § 39-22-608(2)</a></p>	<p>“The executive director may grant a reasonable extension of time for filing returns and for paying the tax under such rules and regulations as he shall prescribe.”</p> <p>“All taxpayers will be allowed an automatic six-month extension of time for filing their income tax returns.”</p>	<p><a href="#">Colo. Rev. Stat. § 39-22-608(2)</a>;  <a href="#">Colo. Code Regs. 39-22-608.2(b)</a></p>
<p><b>District of Columbia</b> – partnerships - 4/15 due date for partnership returns and allow a 6-month extension (which is 10/15 - one month after federal)</p>	<p>For purposes of both the unincorporated business franchise tax return (D-30) and the pass-through entity information return (D-65):  “All returns of income for the preceding taxable year required to be filed under the provisions of § 47-1805.01 shall be filed with the Mayor on or before the <u>15th day of April</u> of each year, except that such returns, if made on the basis of a fiscal year, shall be filed on or before the <u>15th day of the 4th month</u> following the close of such fiscal year.”</p>	<p><a href="#">D.C. Code §§47-1805.01(c), 47-1805.03(a)</a></p>	<p>“The Mayor may grant a reasonable extension of time for filing the returns required by § 47-1805.02 whenever in his judgment good cause exists therefor, and he shall keep a record of every such extension. Except in case of a taxpayer who is not within the continental limits of the United States, no such extension shall be granted for more than 6 months, and in no case shall such extension be granted for more than 1 year.”</p> <p>“Use Form FR-128 to request a 6-month extension of time to file [...] an Unincorporated Business Franchise Tax Return (D-30), or a Partnership Return of Income (Form D-65).”</p> <p>Note that the District extension form must be filed to receive the extension.</p>	<p><a href="#">D.C. Code Ann. §47-1805.03(b)</a>;  <a href="#">FR-165 Instructions</a></p>
<p><b>Idaho</b> – partnerships - 4/15 due date for partnership returns and allow a 6-month extension (which is</p>	<p>“Each [...] partnership [...] is required to file an income tax return with the Tax Commission on or before the <u>fifteenth day of the fourth month</u> following the close of the taxable year.”</p>	<p><a href="#">Idaho Code § 63-3032(1)(a)</a>;  <a href="#">Idaho Admin. Rules</a></p>	<p>“Taxpayers shall have an automatic extension of time for filing any return, declaration, statement or other document required by this chapter for a period of <u>six (6) months</u>.”</p>	<p><a href="#">Idaho Code §63-3033(a)</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<b>10/15 - one month after federal)</b>		<a href="#">35.01.01.81 0(.01)(a)</a>		
<b>Illinois – partnerships - 4/15 due date for partnership returns and allow a 6-month extension (which is 10/15 - one month after federal)</b>	“The annual return of a partnership is required to be filed on or before the <u>15th day of the fourth month</u> following the close of the partnership's taxable year.”	<a href="#">35 ILCS §5/505(2); 86 Ill. Admin. Code 100.5000(a)(4)</a>	“The Department will grant an automatic extension of 6 months to taxpayers whose returns are due on the fifteenth day of the fourth month after the end of the taxable year and 7 months for all other taxpayers [...] to file any Illinois income tax return.”	<a href="#">35 ILCS § 5/505(b); 86 Ill. Admin. Code 100.5020(b)</a>
<b>Indiana – partnerships - 4/15 due date for partnership returns and allow a 6-month extension (which is 10/15 - one month after federal)</b>	“A partnership must file an annual return, IT-65, with the department, disclosing each partner's distributive share of partnership income, on or before the <u>fifteenth day of the fourth month</u> following the close of the partnership's accounting year.”	<a href="#">Ind. Code §6-3-4-9; Ind. Admin. Code tit. 45, §3.1-1-105(a)</a>	“The Indiana [...] partnership return will be accepted as timely if it is filed <u>within 30 days</u> after the expiration date of the federal extension.”  “The department accepts the federal extension of time application (Form 7004) or the federal electronic extension. If you have one, you do not need to contact the department prior to filing the annual return. <u>Returns postmarked within 30 days after the last date</u> indicated on the federal extension form are considered timely filed.”	<a href="#">Ind. Code § 6-8.1-6-1(c)(1); Indiana Information Bulletin #15 (Sept. 2007); Form IT-65 Instructions</a>
<b>Kansas – partnerships - 4/15 due date for partnership returns and allow a 6-month extension (which is 10/15 - one month after federal)</b>	“All returns shall be filed [...] on or before the <u>15th day of the fourth month</u> following the close of the taxable year.”  The Kansas Department of Revenue, in a summary of the 2016 legislative changes, acknowledged that the Kansas corporation and partnership due dates and extension periods remain unchanged.	<a href="#">Kan. Stat. Ann. 79-3221(b);</a> (see <a href="#">page 8</a> )	“The director of taxation may grant a reasonable extension of time for filing returns in accordance with rules and regulations of the secretary of revenue.”  “If you filed federal form 7004 with the Internal Revenue Service for an extension of time, enclose a copy [...] to automatically receive a six-month extension for Partnerships and S Corporations to file your Kansas return.” - Form K-120S Instructions	<a href="#">Kan. Stat. Ann. § 79-3221(c); Form K-120S Instructions</a>
<b>Kentucky – partnerships - 4/15 due date for partnership returns and allow a 6-month extension (which is 10/15 - one month after federal)</b>	“All returns of income for the preceding taxable year shall be made by <u>April 15</u> in each year, except returns made on the basis of a fiscal year, which shall be made by the <u>fifteenth day of the fourth month</u> following the close of the fiscal year.”  “Every pass-through entity doing business in this state shall, on or before	<a href="#">Ky. Rev. Stat. Ann. §§141.160, 141.206(2)</a>	“A taxpayer granted an extension of time for filing a federal income tax return shall be granted the <u>same extension of time</u> for filing a Kentucky income tax return for the same taxable year if a copy of the <u>federal extension</u> approval or request for an automatic extension is attached to the Kentucky income tax return when it is filed.”  <u>By filing a Kentucky extension form</u> , “a	<a href="#">103 Ky. Admin. Regs.15:050(Section 2)(2), (Section 2)(3)</a>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
	the <u>fifteenth day of the fourth month</u> following the close of its annual accounting period, file a copy of its federal tax return with the form prescribed and furnished by the department.”		noncorporate entity shall be granted an extension of time to file for <u>six (6) months</u> unless the application for extension is denied.”	
<b>Maryland</b> – partnerships - <b>4/15</b> due date for partnership returns <b>and allow a 6-month extension (which is 10/15 - one month after federal)</b>	“The due date for filing an information return is: (a) For a pass-through entity that is a partnership (including a limited liability company taxed as partnership and a business trust taxed as a partnership), the <u>15th day of the 4th month</u> following the close of the partnership's taxable year”	<a href="#">Md. Regs. Code tit. 3, §03.04.07.03(A)(3)(a)</a>	“A pass-through entity that is a partnership (including a limited liability company taxed as a partnership and a business trust taxed as a partnership) shall be granted an automatic extension of <u>up to 6 months</u> by filing a Form 510E.”  Note that the Maryland extension form must be filed to receive the extension.	<a href="#">Md. Regs. Code 03.04.07.03(A)(4); Form 510 instructions</a>
<b>Missouri</b> – partnerships - <b>4/15</b> due date for partnership returns <b>and allow a 6-month extension (which is 10/15 - one month after federal)</b>	“Every partnership [...] shall make a return for the taxable year. [...] Such return shall be filed on or before the <u>fifteenth day of the fourth month</u> following the close of each taxable year.”	<a href="#">Mo. Rev. Stat. §143.581</a>	“The director of revenue may grant a reasonable extension of time [...] for filing any return, declaration, statement, or other document required. Except for a taxpayer who is outside the United States, <u>no such extension</u> for filing any return, declaration, statement, or document, <u>shall exceed six months.</u> ”  “If a taxpayer has been granted an extension of time for filing his or its federal income tax return, the filing of a <u>copy of the extension</u> or the form relating to an <u>automatic extension</u> with the director of revenue shall automatically extend the due date.”  The Missouri State Tax Resource Network professional has confirmed with the Missouri taxing authority that Missouri will grant a 6-month extension to the 15th day of the 10th month, regardless of the federal extended due date.	<a href="#">Mo. Rev. Stat. §143.551(1), (2)</a>
<b>North Carolina</b> – partnerships - <b>4/15</b> due date for partnership returns <b>and allow a 6-month extension</b>	“The income tax return of every taxpayer reporting on a calendar year basis is due on or before the <u>fifteenth day of April</u> in each year. The income tax return of every taxpayer reporting on a fiscal year basis is due on or before the <u>fifteenth day</u>	<a href="#">N.C. Gen. Stat. § 105-155(a); N.C. Admin. Code 6B.3503(a)</a>	“The Secretary may extend the time in which a person must file a return with the Secretary.”  “If an income tax return cannot be filed by the due date, a taxpayer may apply for an <u>automatic six-month extension</u> of time to file the return. To	<a href="#">N.C. Gen. Stat. § 105-263; 17 N.C. Admin. Code 6B.0107(a)</a>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
(which is 10/15 - one month after federal)	of the fourth month following the close of the fiscal year.”		receive the extension [...] a partnership, estate, or trust shall file Form D- 410P [...] by the original due date of the return.”  Note that the North Carolina extension form must be filed to receive the extension.	
<b>Individuals</b>				
Louisiana – individuals – original due date of 5/15 and 7-month extension until 12/15	“Returns made on the basis of the calendar year shall be made and filed with the secretary at Baton Rouge, Louisiana, on or before the <u>fifteenth day of May following the close of the calendar year</u> . Returns made on the basis of a fiscal year shall be made and filed on or before <u>the fifteenth day of the fifth month following the close of the fiscal year</u> with the secretary at Baton Rouge, Louisiana.”	<a href="#">LA Stat. §287.614</a>	“The secretary may grant a reasonable extension of time for filing returns, not to <u>exceed seven months from the date the Louisiana income tax return is due or the extended due date of the federal income tax return, whichever is later.</u> ”	<a href="#">La. Rev. Stat. Ann. § 47:1514</a> ; <a href="#">La. Admin. Code 61:III.2505(A)</a>
Virginia – individuals – original due date of 5/1 and 6-month automatic extension until 11/1	“On or before <u>May 1</u> of each year if an individual’s taxable year is the calendar year, or on or before the fifteenth day of the fourth month following the close of a taxable year other than the calendar year, an income tax return under this chapter shall be made and filed by or for...”  “If your taxable year is January 1, 2018 - December 31, 2018, your individual income tax return must be postmarked no later than <u>May 1, 2019</u> , to avoid penalties and interest.”	<a href="#">Va. Code Ann. §58.1-341(A)</a> ; <a href="#">Form 760 Instructions, Individual Income Tax Return</a>	“In accordance with procedures established by the Tax Commissioner, any individual or fiduciary may elect an extension of time within which to file the income tax return required under this chapter to the <u>date six months after such due date</u> , provided that the estimated tax due is paid in accordance with the provisions of subsection B.”  “All taxpayers are granted an automatic 6-month extension of time to file their income tax returns. No application for extension is required; however, any tentative tax due must be paid with an extension voucher, Form 760IP, by the original due date for filing the return.”	<a href="#">Va. Code Ann. §58.1-344(A)</a> ; <a href="#">Form 760 Instructions, Individual Income Tax Return</a>
Indiana – individuals – original due date of 4/15 and 7-month automatic extension until 11/15	Returns required to be made pursuant to section 1 of this chapter shall be filed with the department on or before the later of the following:  (1) The <u>15th day of the fourth month</u> following the close of the taxable year.	<a href="#">Ind. Code §6-3-4-3</a>	“The following apply only to a person’s Indiana adjusted gross income tax return or a person’s financial institutions tax return:  (1) If the Internal Revenue Service allows a person an extension on the person's federal income tax return, the corresponding due dates for the person's Indiana income tax returns are	<a href="#">Ind. Code §6-8.1-6-1</a> ; <a href="#">Form IT-40 Instructions</a> ; <a href="#">Information Bulletin #18 (2014)</a>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			<p>automatically extended for <u>the same period as the federal extension, plus thirty (30) days.</u>”</p> <p>“7-month automatic extension if federal extension is filed by original due date of return.”</p>	
<p><b>New Hampshire</b> – individuals – original due date of <b>4/15 and 7-month automatic extension until 11/15</b></p>	<p>“Returns of income shall be made to the commissioner of revenue administration on or before the fifteenth day of the fourth month following the expiration of the tax year.”</p> <p>“Calendar Year: If your return is based on a calendar year, it must be postmarked on or before April 15th. If the 15th falls on a weekend or a recognized State holiday, the return is due on the next business day. Fiscal Year: If your return is based on a taxable period other than a calendar year, it must be postmarked on or before the 15th day of the fourth month following the end of your taxable period. If the 15th falls on a weekend or a recognized State holiday, the return is due on the next business day.”</p>	<p><a href="#">N.H. Rev. Stat. Ann. §77:18(D); Form DP-10 Instructions</a></p>	<p>“For good cause, the commissioner may extend the time within which a taxpayer is required to file a return.”</p> <p>“If you have paid 100% of their Interest &amp; Dividends tax determined to be due by the due date of the tax, you will be granted <u>an automatic 7-month extension</u> to file your New Hampshire Interest and Dividends Tax return WITHOUT filing this form. If you meet this requirement, you may file your New Hampshire Interest and Dividends tax return <u>up to 7 months</u> beyond the original due date of the return and you will not be subject to the late filing penalty. Note that an extension of time to file your return is not an extension of time to pay the tax.”</p>	<p><a href="#">N.H. Rev. Stat. Ann. §77:18-b; Form DP-59-A Instructions</a></p>
<p><b>New Mexico</b> – individuals – original due date of <b>4/15 and 6-month automatic extension until 10/15 and may request additional time to file with additional extension up to 12 months (4/15 of following year) may be granted upon showing good cause</b></p>	<p>“Except as provided in Subsection B of this section, the return required and the tax imposed on individuals under the Income Tax Act are due and payment is required on or before <u>the fifteenth day of the fourth month</u> following the end of the taxable year.”</p>	<p><a href="#">N.M. Stat. Ann. §7-2-12; Form PIT-1 Instructions, Personal Income Tax</a></p>	<p>“The secretary or the secretary’s delegate may, for good cause, extend in favor of a taxpayer or a class of taxpayers, for <u>no more than a total of twelve months</u>, the date on which payment of any tax is required or on which any return required by provision of the Tax Administration Act shall be filed, but no extension shall prevent the accrual of interest as otherwise provided by law. When an extension of time for income tax has been granted a taxpayer under the Internal Revenue Code, the extension shall serve to extend the time for filing New Mexico income tax provided that a copy of the approved federal extension of time is attached to the taxpayer's New Mexico income tax return. The secretary by regulation may <u>also provide for the automatic extension for no more than six months</u> of the date upon which payment of any New Mexico</p>	<p><a href="#">N.M. Stat. Ann. §7-1-13(E)</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			<p>income tax or the filing of any New Mexico income tax return is required.”</p> <p>6-month automatic extension if federal extension is filed by original due date of return. Additional extension for good cause may be requested on Form RPD-41096. 60-day automatic extension if Form RPD-41096 is postmarked by original due date of return. Additional extension up to 12 months may be granted upon showing of good cause.</p>	
<p><b>Maine</b> – individuals – original due date of <b>4/15 and 6-month automatic extension until 10/15 and may request additional time to file with total extension period cannot exceed 8 months until 12/15</b></p>	<p>“The income tax return required by this Part must be filed on or before <u>the date a federal income tax return</u>, without regard to extension, is due to be filed.”</p> <p>“Form 1040ME due date: Wednesday, April 17, 2019”</p>	<p><a href="#">Me. Rev. Stat. Ann. tit. 36, §5227;; Form 1040ME Instructions, Individual Income Tax</a></p>	<p>“The State Tax Assessor may grant a reasonable extension of time for payment of tax or estimated tax or any installment, or for filing any return, declaration, statement or other document required pursuant to this Part, on terms and conditions the assessor may require. Except as provided in subsection 1-A or for a taxpayer who is outside the United States, an extension for filing any return, declaration, statement or document <u>may not exceed 8 months</u>.</p> <p>“If you are unable to file your return by the original due date, Maine will allow <u>an automatic six-month extension</u> of time in which to file your return. Requests for additional time beyond the automatic six-month extension to file must be submitted in writing prior to the expiration of the six-month period. Generally, <u>the total extension period cannot exceed eight months</u>. The automatic extension is only effective if the return is filed within the six-month period.”</p>	<p><a href="#">Me. Rev. Stat. Ann. tit. 36, §5231; FAQ on Filing Extensions; Form 1040-EXT-ME Instructions</a></p>
<p><b>Delaware</b> – individuals – original due date of <b>4/30 and 5.5-month extension until 10/15</b></p>	<p>“The income tax returns required by this chapter shall be filed on or before the <u>thirtieth day of the fourth month</u> following the close of the taxpayer’s taxable year.”</p> <p>“Individual income tax returns are due on or before <u>April 30, 2019</u>, for all taxpayers filing on a calendar year basis. All others must file by the last day of the</p>	<p><a href="#">Del. Code Ann. tit. 30, §1168; Form 200-01 Instructions, Individual Resident Income Tax Return</a></p>	<p>“To extend your due date for submitting your completed income tax return (from April 30, 2019 to <u>October 15, 2019</u>) submit the following to the Division of Revenue no later than April 30, 2019”</p>	<p><a href="#">Form 200-01 Instructions, Individual Resident Income Tax Return</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
	fourth month following the close of their taxable year.”			
<b>Estates and Trusts (Fiduciaries) Income Tax Returns</b>				
<b>Louisiana</b> – fiduciaries’ returns due fifth month after the close of the taxpayer’s fiscal period <b>(5/15) and 6 month automatic extension (11/15)</b>	“Other income tax returns. Returns other than corporation and partnership returns made on the basis of the calendar year shall be made and filed with the secretary at Baton Rouge, Louisiana, on or before <u>the fifteenth day of May</u> , following the close of the calendar year. Returns other than corporation and partnership returns made on the basis of a fiscal year shall be made and filed with the secretary at Baton Rouge, Louisiana, on or before <u>the fifteenth day of the fifth month following the close of the fiscal year.</u> ”	<a href="#">Rev. Stat. §103</a>	<p>“The secretary may grant a reasonable extension of time for filing returns, not to exceed <u>six months</u> from the date the Louisiana income tax return is due or the extended due date of the federal income tax return, whichever is later. The secretary may accept a physical copy of a taxpayer's Internal Revenue Service form requesting an extension of time to file a federal income tax return for the same taxable period as an extension of time to file a Louisiana income tax return or provide for the automatic extension of the Louisiana income tax return without the necessity of an additional state form concerning the request for an extension of time.”</p> <p>“<u>Revised Statute 47:103</u> allows a six-month extension of time to file the fiduciary income tax return to be granted on request.... An extension may be requested in the following manner: ... Attaching a copy of your federal application for an extension, Federal Form 7004, to your completed Louisiana return.”</p>	<a href="#">Rev. Stat. §103</a> ; <a href="#">LADOR website</a> ; <a href="#">Form IT-541 Fiduciary Income Tax Return Instructions</a>
<b>New Hampshire</b> – fiduciary income tax return original due date <b>4/30 and 7 month extension until 11/30</b>	“Returns of income shall be made to the commissioner of revenue administration on or before the <u>fifteenth day of the fourth month</u> following the expiration of the tax year.”	<a href="#">N.H. Rev. Stat. Ann. §77:18(I)</a>	<p>“For good cause, the commissioner may extend the time within which a taxpayer is required to file a return.”</p> <p>“If you have paid 100% of the Interest &amp; Dividends Tax determined to be due by the due date of the tax, you will be granted an automatic 7-month extension to file your New Hampshire Interest &amp; Dividends Tax return. If you meet this requirement, you may file your New Hampshire Interest &amp; Dividends Tax return up to 7 months beyond the original due date of the return and you will not be subject to the late filing penalty. Note that an extension of time to file your return is not an extension of time to pay the tax.”</p>	<a href="#">N.H. Rev. Stat. Ann. §77:18-b</a> ; <a href="#">Form DP-10 Instructions</a> ; <a href="#">Form DP-59-A Instructions</a>



State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			<p>“If you have paid 100% of their Interest &amp; Dividends tax determined to be due by the due date of the tax, you will be granted an automatic 7-month extension to file your New Hampshire Interest and Dividends Tax return WITHOUT filing this form. If you meet this requirement, you may file your New Hampshire Interest and Dividends tax return up to 7 months beyond the original due date of the return and you will not be subject to the late filing penalty. Note that an extension of time to file your return is not an extension of time to pay the tax.”</p>	
<p><b>Virginia</b> – fiduciary income tax return original due date <b>5/1 and 6 month automatic extension until 11/1</b></p>	<p>“On or before <u>May 1</u> of each year if the taxable year is a calendar year, or on or before the fifteenth day of the fourth month following the close of a taxable year other than a calendar year, an income tax return under this chapter shall be made and filed ...”</p>	<p><a href="#">VA Code Ann. § 58.1-381</a></p>	<p>“In accordance with procedures established by the Tax Commissioner, any individual or fiduciary may elect an extension of time within which to file the income tax return required under this chapter to the date <u>six months</u> after such due date, provided that the estimated tax due is paid in accordance with the provisions of subsection B.”</p>	<p><a href="#">VA Code Ann. § 58.1-344</a></p>
<p><b>Iowa</b> – fiduciary income tax return original due date <b>4/30 and 6 month automatic extension until 10/30</b></p>	<p>“Returns shall be in the form the director prescribes, and shall be filed with the department on or before <u>the last day of the fourth month</u> after the expiration of the tax year.”</p>	<p><a href="#">Iowa Code § 422.21</a></p>	<p>“If the taxpayer has paid at least 90 percent of the tax required to be shown due by the due date and has not filed a return by the due date, the director will consider that the taxpayer has requested an extension of time to file the return and will automatically grant an extension of up to <u>six months</u> to file the return. The taxpayer does not have to file an application for extension form with the department to get the automatic extension.”</p>	<p><a href="#">Iowa Admin. Code r. § 701 39.2(4)</a></p>
<p><b>Hawaii</b> – fiduciary income tax return original due date <b>4/20 and 6 month extension until 10/20</b></p>	<p>“The return shall be filed on or before the <u>twentieth day of the fourth month</u> following the close of the taxable year and shall be accompanied by payment of the tax liability.”</p>	<p><a href="#">Haw. Admin. Rules § 18-235-94</a></p>	<p>“A partnership or entity classified as a partnership, estate, trust, or real estate mortgage investment conduit may obtain an <u>automatic six-month</u> extension.”</p>	<p><a href="#">Haw. Rev. Stat. § 235-98</a></p>
<p><b>Delaware</b> – fiduciary income tax return original due date <b>4/30 and 5 and ½ month extension until 10/15</b></p>	<p>“Fiduciary Income Tax Returns are due on or before <u>April 30th</u> following the close of the taxable year for all taxpayers filing on a calendar year basis. All others must file <u>by the last day of the fourth month following the close of the fiscal year.</u>”</p>	<p><a href="#">DE Stat. Title 30 § 510; DE Form 400-I Fiduciary Income Tax</a></p>	<p>“A return prepared in compliance with the provisions of any chapter of this title or, where applicable, Title 4 shall be due on the last day provided for under such provision, or upon such later date as the Director may permit pursuant to any extension of the time to file the return granted in accordance with this chapter.”</p>	<p><a href="#">DE Stat. Title 30 § 510; DE Form 400-I Fiduciary Income Tax Return Instructions</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
		<a href="#">Return Instructions</a>	<p>“Taxpayers desiring an automatic extension of time to file income tax returns are required to file Form 400-EX, entitled “Application for Automatic Extension to File Delaware Fiduciary Income Tax Return”. The automatic extension is to October 15th.... <u>Application for further extension of time beyond October 15th</u> shall be made by filing a photocopy of your approved Federal Fiduciary Extension before the expiration of the automatic extension granted on Form 400-EX. A photocopy of the approved federal extension must be attached to the return when filed.”</p>	
<b>Tax-Exempt Organizations</b>				
<p><b>Louisiana</b> – tax-exempt organizations (including corporations and tax-exempt trusts) – original due date of <b>6/15 and 7 month extension to 1/15 of the following year</b></p>	<p>“Notwithstanding the provisions of Paragraph (1) of this Subsection, returns of organizations described in I.R.C. Section 501 made on the basis of the calendar year shall be made and filed with the secretary at Baton Rouge, Louisiana, on or before <u>the fifteenth day of June following the close of the calendar year</u>. Returns made on the basis of a fiscal year shall be made and filed on or before the <u>fifteenth day of the sixth month following the close of the fiscal year</u> with the secretary at Baton Rouge, Louisiana.”</p> <p>Above also applies to tax-exempt trusts.</p>	<p><a href="#">LA Stat. §287.614(A)(2)</a></p>	<p>“The secretary may grant a reasonable extension of time for filing returns, not to exceed <u>seven months</u> from the date the Louisiana income tax return is due or the extended due date of the federal income tax return, whichever is later.”</p> <p>Above also applies to tax-exempt trusts.</p> <p>Note that the taxpayer must file the Louisiana extension form electronically to receive the extension.</p>	<p><a href="#">LA Stat. §287.614(D)(1)</a></p>
<p><b>Alaska</b> – tax-exempt corporations – original due date of <b>6/15 and extension until 12/15 (tax-exempt trusts – original due date of 5/15 and extension until 11/15)</b></p>	<p>A corporation’s income tax return is due “within <u>30 days after the federal return</u> is required to be filed.”</p> <p>For tax-exempt trusts: Tax return is due “within <u>30 days after the federal return</u> is required to be filed.”</p>	<p><a href="#">Alaska Stat. § 43.20.030(a)</a></p>	<p>“If a corporation [...] is required to make a return under the provisions of the Internal Revenue Code, it shall file with the department, within <u>30 days after the federal return</u> is required to be filed, a return.”</p> <p>“A federal extension automatically extends the Alaska filing due date to <u>30 days after the federal extended due date</u>.”</p> <p>For tax-exempt trusts:</p>	<p><a href="#">Alaska Stat. § 43.20.030(a), Forms 6000 and 6020 Alaska Corporation Net Income Tax Return Instructions</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			<p>If a taxpayer “is required to make a return under the provisions of the Internal Revenue Code, it shall file with the department, within 30 days after the federal return is required to be filed, a return.”</p> <p>“A federal extension automatically extends the Alaska filing due date to 30 days after the federal extended due date.”</p>	
<p><b>Oregon</b> – tax-exempt corporations – original due date of <b>(6/15) 15<sup>th</sup> day of the month following the due date of the corresponding federal return and (12/15) equal in length to the extension period allowed under the Internal revenue code (6 months) (tax-exempt trusts</b> – original due date of <b>5/15 – 15<sup>th</sup> day of the month following the federal due date and equal in length extension of 6 months - 11/15</b> extension date)</p>	<p>“Returns shall be filed with the department on or before the <u>15th day of the month following the due date of the corresponding federal return</u> for the tax year, as prescribed under the Internal Revenue Code and the regulations adopted pursuant thereto.”</p> <p>“The tax imposed by this chapter on individuals applies to the taxable income of estates and trusts, <u>except for trusts taxed as corporations under ORS chapter 317 or 318.</u>”</p> <p>For tax-exempt trusts:  “Returns shall be filed with the department on or before <u>the 15th day of the month following the due date of the corresponding federal return</u> for the tax year, as prescribed under the Internal Revenue Code and the regulations adopted pursuant thereto.”</p>	<p><a href="#">Or. Rev. Stat. §314.385(1)(b); O.R.S. § 316.267</a></p>	<p>“The department may allow further time for filing returns <u>equal in length to the extension periods</u> allowed under the Internal Revenue Code and its regulations.”</p> <p>“The department will grant extension of time to file an Oregon return if the taxpayer has obtained an extension to file the federal return from the Internal Revenue Service. The taxpayer does not need to request an Oregon extension. The taxpayer must attach a copy of an approved federal extension or a filed automatic federal extension request. [...] The Oregon extension is for the <u>same length of time as the federal extension.</u>”</p> <p>For tax-exempt trusts:  ““The department may allow further time for filing returns <u>equal in length</u> to the extension periods allowed under the Internal Revenue Code and its regulations.”</p> <p>“If no return is required to be filed for federal income tax purposes, the due date or extension period for a return shall be the same as the due date, or extension period, would have been if the taxpayer had been required to file a return for federal income tax purposes for the tax year. However, the due date for returns filed for purposes of ORS chapter 317 or 318 shall be on or before the <u>15th day of the month following what would have been the federal return due date for the tax year.</u>”</p>	<p><a href="#">Or. Rev. Stat. §314.385(1)(c); Or. Admin. R. 150-314-0167 and 150-314.385(1)-(B)(2)(a), (2)(c); O.R.S. § 314.385(1)(d)</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<p><b>Virginia</b> – tax-exempt corporations – original due date of <b>6/15 and 12/15 extension date - extend to 30 days after the federal extended due date (Tax-exempt trusts – original due date of 5/15 and 11/15 extension date)</b></p>	<p>“Notwithstanding the provisions of subsection A, every organization to whom subdivision 5 of Section 58.1-401 applies, and having unrelated business taxable income or other taxable income, shall make a report to the Department on or before the <u>fifteenth day of the sixth month</u> following the close of the organization’s taxable year.”</p> <p>Above also applies to tax-exempt trusts.</p>	<p><a href="#">Va. Code Ann. §58.1-441(B)</a>; <a href="#">Virginia Department of Taxation, Tax Bulletin 16-1 (Feb. 5, 2016)</a></p>	<p>“In accordance with procedures established by the Tax Commissioner, any corporation may elect an extension of time within which to file the income tax return required under this chapter to the date <u>six months after such due date</u> or <u>30 days after the extended date for filing the federal income tax return, whichever is later.</u>”</p> <p>Above also applies to tax-exempt trusts.</p> <p>Automatic extension; there is no Virginia-specific extension form, and any extension payments must be made electronically.</p>	<p><a href="#">Va. Code Ann. §58.1-453</a></p>
<p><b>Illinois</b> – tax-exempt organizations – original due date of <b>5/15 and automatic 7 month (additional month beyond the federal extension) for corporations and 501(c) trusts to 12/15 (for tax-exempt trusts – original due date of 4/15 and automatic 6 month for corporations and 501(c) trusts to 10/15)</b></p>	<p>“Organizations which are exempt from the Federal income tax by reason of Section 501(a) of the Internal Revenue Code who determine base income for a taxable year under subsection (a) of Section 205 (other than an employees’ trust described in Section 401(a) of the Internal Revenue Code), shall file returns required by this Act on or before the <u>15th day of the 5th month</u> following the close of the taxable year, unless, subject to the provisions of Section 602, the Director grants an extension or extensions of time (not to exceed 6 months in the aggregate) for such filing.”</p> <p>For tax-exempt trusts: “An employee trust as described in IRC Section 401(a) must file Form IL-990-T on or before the <u>15th day of the 4th month</u> following the close of the tax year.”</p>	<p><a href="#">35 ILCS § 5/505(a)(2), (a)(3)</a>; <a href="#">86 Ill. Admin. Code 100.5000(a)(6)</a>; <a href="#">Form IL-990-T Instructions</a></p>	<p>“When the taxpayer has been granted an extension or extensions of time within which to file his federal income tax return for any taxable year, the filing of a copy . . . shall automatically extend the [state] due date [...] for an equivalent period (<u>plus an additional month beyond the federal extension in the case of corporations</u>) if the requirements of section 602 [related to payments] are met.”</p> <p>For tax-exempt trusts: “The Department will grant an automatic extension of <u>6 months to taxpayers whose returns are due on the fifteenth day of the fourth month</u> after the end of the taxable year and <u>7 months for all other taxpayers</u> to file any Illinois income tax return.”</p> <p>“The Department will approve an additional extension if an extension is <u>granted by the Internal Revenue Service beyond the date of the automatic extension in subsection (b)</u>. For corporations <u>the additional Illinois extension will be one month beyond any approved federal extension</u>. [...] All taxpayers must attach a copy of the approved federal extension to their return when it is filed.”</p> <p>“If you are classified federally as a corporation</p>	<p><a href="#">35 ILCS § 5/505(b)</a>; <a href="#">86 Ill. Adm. Code 100.5020(b), (c)</a>; <a href="#">IL-990-T Instructions</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<p><b>Indiana</b> – tax-exempt corporations – original due date of <b>5/15 and the same period as the federal extension plus 30 days to 12/15 (tax-exempt trusts)</b> – original due date of <b>5/15 and the same period as the federal extension plus 30 days to 11/15</b></p>	<p>Although the Indiana Code provides that “[f]or a corporation whose federal tax return is due on or after the date set forth in subdivision (1), as determined without regard to any extensions, weekends, or holidays, the <u>15th day of the month following the due date of the federal tax return.</u>” the Indiana DOR has taken the position in the form instructions for exempt organizations that “The Form IT-20NP return is due on or before the <u>15th day of the 5th month</u> following the close of the tax year.”</p> <p>For tax-exempt trusts:</p> <p>“Returns required to be made pursuant to section 1 of this chapter shall be filed with the department on or before the later of the following: (1) The <u>15th day of the fourth month</u> following the close of the taxable year.”</p> <p>“For retirement plans filing Federal Form 990-T [...] the return must be filed by the <u>15th day of the 5th month</u> following the close of the taxable year.”</p>	<p><a href="#">Ind. Code §6-3-4-3 and -3(1); Form IT-20NP Instructions; Form IT-41 Instructions</a></p>	<p>or 501(c) trust, we grant you an automatic extension of time to file your annual return of <u>seven months.</u>”</p> <p>“If the Internal Revenue Service allows a person an extension on the person’s federal income tax return, the corresponding due dates for the person’s Indiana income tax returns are automatically extended <u>for the same period as the federal extension, plus thirty (30) days.</u>” If the person petitions for an Indiana extension without filing a federal extension, the Indiana extension is the same as if the person had been granted an extension by the IRS.</p> <p>For tax-exempt trusts:</p> <p>“The department shall grant a taxpayer an extension for filing a tax return if:</p> <p>(1) the taxpayer petitions the department before the original tax due date or obtains an automatic extension pursuant to IC 6-8.1-5-2(e); and</p> <p>(2) the taxpayer includes a payment of at least ninety percent (90%) of the tax reasonably expected to be due on the due date or at least one hundred percent (100%) of the immediate prior year total tax liability.”</p> <p>“If an extension of time to file is needed, the fiduciary may request an extension of time to file. If a federal extension has been granted, simply attach a copy of the federal extension form to Form IT-41 when you file the return. <u>Indiana allows the same amount of time granted by the IRS, plus 30 days.</u>” Based on discussions with the Indiana DOR, however, the state views this language as providing for an extended due date that is <u>30 days after the federal extended due date</u> (i.e., NOT the “time” of 6 months added to the 15th day of 5th month, plus <u>another 30 days.</u>”</p>	<p><a href="#">Ind. Code § 6-8.1-6-1(c); Indiana Information Bulletin #15 (Aug. 2014); Form IT-41 Instructions - Fiduciary Income Tax Returns</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<p><b>Maryland</b> – tax-exempt corporations – original due date of <b>5/15 and 7 months extension for a corporation to 12/15 (tax-exempt trusts – original due date of 4/15 and automatic 6 months extension to 10/15)</b></p>	<p>A corporation “shall complete and file with the Comptroller an income tax return: (i) on or before the April 15 that follows that taxable year; or (ii) if income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.”</p> <p>“Certain organizations that are afforded a later due date for filing federal returns under the Internal Revenue Code shall be afforded <u>the same later due date for filing Maryland income tax returns.</u>”</p> <p>For tax-exempt trusts:</p> <p>“Except as provided in paragraph (3) of this subsection, an individual or partnership required under Part II of this subtitle to file a return for a taxable year shall complete and file with the Comptroller an income tax return: on or <u>before April 15th</u> of the next taxable year; or if the income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.”</p>	<p><a href="#">Md. Code Ann. §10-821(a)(1)</a>; <a href="#">Md. Regs. Code 03.04.03.04(B)</a>; <a href="#">MD Code, Tax - General, § 10-820(a)(1)(i), (ii)</a></p>	<p>“If the Comptroller finds that good cause exists and subject to § 13-601 of this article, the Comptroller may extend the time to file an income tax return [...] <u>up to 7 months for a corporation.</u>”</p> <p>“A corporation unable to file by the due date shall file an Application for Extension to File Corporation Income Tax Return (Form 500E) to be granted an automatic extension of up to 7 months.”</p> <p>Note that the taxpayer must file Maryland Form 500E to receive the extension.</p> <p>For tax-exempt trusts:</p> <p>“If the Comptroller finds that good cause exists and subject to § 13-601 of this article, the Comptroller may extend the time to file an income tax return <u>up to 6 months for an individual.</u>”</p> <p>“Form 504E to receive <b>an automatic 6-month extension</b> to file Form 504. Fiduciaries requesting an extension of more than six months must enter on this application the reason for the request. No extension request will be granted for more than <u>six months</u>...To get the extension you MUST:</p> <ol style="list-style-type: none"> <li>1. Fill in Form 504E correctly; AND</li> <li>2. File it by the due date of your return; AND</li> <li>3. Pay ALL of the amount shown on line 6.”</li> </ol>	<p><a href="#">Md. Code Ann. §10-823(1) and (2)</a>; <a href="#">Md. Regs. Code 03.04.03.04(C)</a>; <a href="#">Form 504E Application for Extension to File Fiduciary Income Tax Return</a></p>
<p><b>Minnesota</b> – tax-exempt corporations – original due date of <b>5/15 and 7 month extension to 12/15 (tax-exempt trusts – original due date of 4/15 and 7 month extension to 11/15)</b></p>	<p>“An exempt organization that is subject to tax on unrelated business income under section 290.05, subdivision 3, must file a return for each taxable year in which the organization is required to file a return under section 6012 of the Internal Revenue Code because of the receipt of unrelated business income. If an organization is required to file a return</p>	<p><a href="#">Minn. Stat. §§ 289A.08, Subd. 4; 289A.18, Subd. 1(8)</a>; <a href="#">Form M-4NP Instructions</a></p>	<p>“Corporations . . . shall receive an extension of <u>seven months or the amount of time granted by the Internal Revenue Service, whichever is longer</u>, for filing the return of a corporation subject to tax under chapter 290 . . .”</p> <p>“All corporations are granted an automatic seven-month extension to file Form M4.”</p>	<p><a href="#">Minn. Stat. §289A.19, Subd. 2</a>; <a href="#">Form M4 Instructions</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
	<p>under federal law but has no federal tax liability for the taxable year, the commissioner may provide that the filing requirement under this paragraph is satisfied by filing a copy of the taxpayer's federal return.”</p> <p>“[R]eturns required to be filed under section 289A.08, subdivision 4, must be filed on <u>the 15th day of the fifth month</u> following the close of the taxable year.”</p> <p>For tax-exempt trusts: “The <u>due date</u> for filing Form M4NP and paying tax owed is <u>the same as for your federal return.</u>” - Instructions</p>		<p>For tax-exempt trusts: Taxpayers “are granted an <u>automatic seven-month extension</u> to file Form M4. [...] However, if the Internal Revenue Service grants an extension of time to file your federal return that is longer than the Minnesota automatic seven-month extension, your state filing due date is extended to <u>the federal due date.</u>”</p>	
<p><b>Nebraska</b> – tax-exempt corporations – original due date of <b>5/15 and 7 month extension to 12/15 (tax-exempt trusts)</b> – original due date of <b>5/15 and 6 month extension until 11/15)</b></p>	<p>“The income tax return [...] shall be filed on or before the dates prescribed by the laws of the United States <u>for filing federal income tax returns.</u>”</p> <p>For tax-exempt trusts: “The income tax return required by the provisions of the Nebraska Revenue Act of 1967 shall be filed on or before the dates prescribed by the laws of the United States for filing federal income tax returns.”</p> <p>“This return must be filed on or before the 15th day of the fourth month following the close of the taxable year. If this return is being filed by an exempt organization which has unrelated business income, the due date is <u>the 15th day of the fifth month</u> following the close of the taxable year of the exempt organization.”</p>	<p><a href="#">Neb. Rev. Stat. §77-2768</a>; <a href="#">Form 1041N Instructions</a></p>	<p>“The Tax Commissioner may grant a reasonable extension of time for filing any return. [...] Except in the case of a taxpayer who is abroad, no such extension or extensions shall exceed a total of <u>seven months.</u>”</p> <p>An “extension will not be granted for a period exceeding <u>seven months</u> from the original due date of the return. [...] If a federal extension of time has been granted, then a state extension will be granted if confirmation that the federal application for automatic extension of time to file is submitted with the Nebraska return when filed.”</p> <p>For tax-exempt trusts: “The Tax Commissioner may grant a reasonable extension of time for filing any return, statement, or other document, or for payment of income tax or estimated tax or any installment thereof, <u>on such terms and conditions as he or she may require.</u> Except in the case of a taxpayer who is abroad, <u>no such extension or extensions shall exceed a total of seven months.</u> An extension of time granted for filing of a return, other than to a corporate taxpayer, shall for the purpose of this</p>	<p><a href="#">Neb. Rev. Stat § 77-2770(1)(a), (b)</a>; <a href="#">Neb. Admin. R. &amp; Regs. 24-007</a>; <a href="#">Form 7004N</a>; <a href="#">Form 1041N Instructions—Fiduciary Income Tax Booklet</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			<p>subsection extend the time for payment of any tax which may be due. <u>An extension of time for filing any return granted by the Internal Revenue Service shall operate as an extension under this section.</u></p> <p>“<u>A six-month extension of time to file</u> may be obtained by attaching a copy of a timely-filed Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, Federal Form 7004, to the Nebraska return when filed.”</p>	
<p><b>Oklahoma</b> – tax-exempt corporations – original due date of <b>5/15 and 7 month extension for corporations to 12/15 (tax-exempt trusts – original due date of 4/15 and 11/15 extension date)</b></p>	<p>For tax-exempt organizations subject to tax on unrelated business income, “the filing date shall be the <u>same as required by the Internal Revenue Code.</u>”</p> <p>Above also applies to tax-exempt trusts.</p>	<p><a href="#">Okla. Stat. tit. 68, §2359(B); Form 512E Instructions</a></p>	<p>“The Tax Commission may grant a reasonable extension for the filing of any return required under state law. [...] An extension not to exceed <u>seven (7) months</u> for the filing of corporation income or franchise tax returns, if franchise tax returns are filed at the same time as the corporate income tax return, shall be allowed.”</p> <p>“A valid extension of time in which to file a Federal Income Tax Return automatically extends the due date of the Oklahoma Income Tax Return, unless an Oklahoma liability is owed. [...] If the due date for filing the Federal Return is not extended or if an Oklahoma liability is owed, an extension of time to file the Oklahoma Return may be granted only by OTC Form 504. [...] <u>A corporate extension may exceed, upon written request, the approved Federal extension by one month.</u>”</p> <p>“Since the Oklahoma return cannot be completed until the Federal return is completed, the Oklahoma Tax Commission has administratively adopted the policy of honoring the automatic Federal extension, when no additional state tax is due, as an extension of time to file the Oklahoma return.” - Instructions</p>	<p><a href="#">Okla. Stat. tit. 68, § 216; Okla. Admin. Code §710:50-3-4; Form 504 Instructions; Form 504-C Instructions</a></p>
<p><b>Vermont</b> – tax-exempt corporations – original due date of <b>5/15 and</b></p>	<p>Every corporation “shall file a Vermont corporate income tax return for that taxable year <u>on or before the date a</u></p>	<p><a href="#">Vt. Stat. Ann. tit 32, §5862(a);</a></p>	<p>“The commissioner may extend the time within which a taxpayer is required to file a return. The commissioner shall, upon receipt of</p>	<p><a href="#">Vt. Stat. Ann. tit 32, §5868; Form CO-411 Instructions</a></p>



State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
<p><b>12/15 extension date - extend to 30 days after the federal extended due date (tax-exempt trusts – original due date of 4/15 and 11/15 - 30 days beyond the federal extension date)</b></p>	<p><u>United States income tax return is required to be filed</u> for that year by that corporation.”</p> <p>For tax-exempt trusts: “The return required to be filed under this section shall be filed <u>on or before the date a United States income tax return is originally required to be filed by the individual, trust, or estate</u> under the laws of the United States for the taxable year or the date as extended by the Commissioner under section 5868 of this title.”</p>	<p><a href="#">Technical Bulletin TB-59 (Jan. 3, 2011)</a>; <a href="#">32 V.S.A. § 5861(b)</a></p>	<p>documentation that a corporation has been granted either an automatic or a good cause extension of the time for filing its United States income tax return, <u>extend the time for filing the corporation’s Vermont income tax return to 30 days after the extended date for filing the United States income tax return.</u>”</p> <p>For tax-exempt trusts: “An extension of time to file a Federal return automatically extends the time to file with Vermont until <u>30 days beyond the Federal extension date.</u>”</p>	
<p><b>Maryland – tax-exempt corporations – original due date of 5/15 and 7 months extension for a corporation to 12/15 (tax-exempt trusts – original due date of 4/15 and 6 months extension for a corporation to 10/15)</b></p>	<p>A corporation “shall complete and file with the Comptroller an income tax return: (i) on or before the April 15 that follows that taxable year; or (ii) if income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.”</p> <p><u>“Certain organizations that are afforded a later due date for filing federal returns under the Internal Revenue Code shall be afforded the same later due date for filing Maryland income tax returns.”</u></p> <p>For tax-exempt trusts: “Except as provided in paragraph (3) of this subsection, an individual or partnership required under Part II of this subtitle to file a return for a taxable year shall complete and file with the Comptroller an income tax return: on or before <u>April 15th</u> of the next taxable year; or if the income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.”</p>	<p><a href="#">Md. Code Ann. §10-821(a)(1)</a>; <a href="#">Md. Regs. Code 03.04.03.04(C)</a>; <a href="#">MD Code, Tax - General, § 10-820(a)(1)(i), (ii)</a></p>	<p>“If the Comptroller finds that good cause exists and subject to § 13-601 of this article, the Comptroller may extend the time to file an income tax return [...] <u>up to 7 months for a corporation.</u>”</p> <p>“A corporation unable to file by the due date shall file an Application for Extension to File Corporation Income Tax Return (Form 500E) to be granted an automatic extension of up to 7 months.”</p> <p>Note that the taxpayer must file Maryland Form 500E to receive the extension.</p> <p>For tax-exempt trusts: “If the Comptroller finds that good cause exists and subject to § 13-601 of this article, the Comptroller may extend the time to file an income tax return <u>up to 6 months for an individual.</u>”</p> <p>“Form 504E to receive <b>an automatic 6-month extension</b> to file Form 504. Fiduciaries requesting an <u>extension of more than six months</u> must enter on this application the reason for the request. No extension request will be granted for more than <u>six months</u>...To get the</p>	<p><a href="#">Md. Code Ann. §10-823(2)</a>; <a href="#">Md. Regs. Code 03.04.03.04(C)</a>; MD Code, Tax - General, § 10-823(1); Form 504E Application for Extension to File Fiduciary Income Tax Return</p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			extension you MUST: 1. Fill in Form 504E correctly; AND 2. File it by the due date of your return; AND 3. Pay ALL of the amount shown on line 6.”	
<b>Wisconsin</b> – tax-exempt corporations – original due date of 5/15 and automatic 7 month extension to 12/15 – extend the time for filing to 30 days after the federal due date (tax-exempt trusts – original due date of 4/15 and 10/15 extension)	<p>“For tax exempt corporations with unrelated business taxable income, the franchise or income tax return is due on or before the <u>15th day of the 5th month</u> following the close of the corporation’s taxable year unless an extension of time for filing has been granted.”</p> <p>For tax-exempt trusts:            “An employees’ trust defined in IRC section 401(a), an IRA, and an MSA must file Form 4T by the <u>15th day of the 4th month</u> following the close of the taxable year.”</p>	<a href="#">Wis. Admin. Code § 2.96(1)(am); Form 4T Instructions</a>	<p>“In the case of a corporation required to file a return, the department of revenue shall allow an <u>automatic extension of 7 months</u> or until the original due date of the corporation’s corresponding federal return, whichever is later. Any extension of time granted by law or by the Internal Revenue Service for the filing of corresponding <u>federal returns shall extend the time for filing under this subchapter to 30 days after the federal due date</u> if the corporation reports the extension in the manner specified by the department on the return.”</p> <p>“Any extension allowed by the IRS for filing the federal return automatically extends the Wisconsin due date to <u>30 days after the federal extended due date</u>. [...] If you aren’t requesting a federal extension, Wisconsin law provides an <u>automatic extension of 7 months</u> or until the original due date of the corporation’s corresponding federal return, whichever is later.”            – Instructions</p> <p>“For exempt organizations taxable as trusts, any extension allowed by the IRS for filing the federal return <u>automatically extends the Wisconsin due date to the federal due date</u>. You must file a copy of the federal extension with the Wisconsin return that you file.”</p>	<a href="#">Wis. Stat. §71.24(7); Form 4 Instructions; Form 4T Instructions</a>
<b>Montana</b> – tax-exempt corporations – original due date of 5/15 and 6 month extension to 11/15 (tax-exempt trusts – original due date of 5/15 and 6 month extension until 11/15)	<p>“If the corporation is reporting on a calendar year basis, the return must be filed with the department on or before <u>May 15</u> following the close of the calendar year. If the corporation is reporting on a fiscal year basis, the return must be filed with the department on or before the <u>15th day of the 5th month</u> following the close of its fiscal year.”</p>	<a href="#">Mont. Code Ann. §15-31-111(2)(a)</a>	<p>“A corporation is allowed an automatic extension of time for filing its return of up to <u>6 months</u> following the date prescribed for filing of its tax return.”</p> <p>For tax-exempt trusts:            The taxpayer “is allowed an automatic extension of time for filing its return of up to <u>6 months</u>”</p>	<a href="#">Mont. Code Ann. § 15-31-111(3)(a)</a>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
	<p>For tax-exempt trusts:            “The return must be filed with the department on or before <u>May 15</u> following the close of the calendar year.”            If reporting on a fiscal year basis, “the return must be filed with the department on or before the <u>15th day of the 5th month</u> following the close of its fiscal year.”</p>		<p>following the date prescribed for filing of its tax return.”</p>	
<p><b>New Hampshire</b> – tax-exempt corporations – original due date of 4/15 and automatic 7 month extension to 11/15 (tax-exempt trusts – original due date of 4/15 and 7 month extension until 11/15)</p>	<p>“Every business enterprise having gross business receipts in excess of \$200,000 as defined by RSA 77-E:1, X, during the taxable period or the enterprise value tax base of which is greater than \$100,000 shall, on or before the fifteenth day of the third month in the case of enterprises required to file a United States partnership tax return, and the <u>fifteenth day of the fourth month</u> in the case of all other business enterprises, following expiration of its taxable period, make a return to the commissioner.”</p> <p>For tax-exempt trusts:            “Returns of income shall be made to the commissioner of revenue administration on or before the <u>fifteenth day of the fourth month</u> following the expiration of the tax year.”</p> <p>“Taxpayers who file a federal income tax return on a fiscal year basis shall file the return required by RSA 77:18 on the same fiscal year, paying the tax due on the fifteenth day of the fourth month following the end of said fiscal year.”</p>	<p><a href="#">N.H. Rev. Stat. Ann. §77-E:5;</a>  <a href="#">N.H. Rev. Stat. Ann. § 77:18(I);</a>  <a href="#">N.H. Rev. Stat. Ann. § 77:18-a</a></p>	<p>“For good cause, the commissioner may extend the time within which a taxpayer is required to file a return.”</p> <p>“A business organization shall be granted an <u>automatic 7-month extension</u> of time to file a return provided the business organization has paid 100% of the tax determined to be due by the prescribed payment date. A business organization which has not paid the tax determined to be due through estimated payments shall pay the additional amount due on or before the prescribed payment date by filing Form BT-EXT.”</p> <p>Note that the New Hampshire state taxing authority grants an automatic 7-month extension regardless of whether Form BT-EXT is filed.</p> <p>For tax-exempt trusts:            “Form DP-59-A shall be filed by any individual or joint filer, partnership, fiduciary or limited liability company, to make payment and apply for an extension of time for filing an interest and dividends tax return when 100% of the tax liability has not been paid by the due date through estimated payments or a credit from a previous year. Taxpayers shall file form DP-59-A with the department on or before the due date of the return when: The previously filed estimates did not meet or exceed 100% of the tax determined to be due; or The tax payer does not</p>	<p><a href="#">N.H. Rev. Stat. Ann. §77-A:9;</a> <a href="#">N.H. Code Admin. Rules, Rev. §307.09;</a>  <a href="#">Form BT-EXT Instructions;</a>  <a href="#">N.H. Admin. Rules, Rev 906.04(a), (b)(1),(2);</a> <a href="#">Form DP-59-A</a></p>

State, Taxpayer Type, Overview	Original Due Date – Legislative Language	Statute Reference	Extended Due Date – Legislative and Administrative Language	Statute, Administrative Guidance, Forms and Instructions Reference
			<p>wish to file the payment using the department's internet e-file payment option.”</p> <p>“If you have paid 100% of the tax determined to be due by the due date of the tax you will be granted an <u>automatic 7-month extension</u> to file your New Hampshire Interest and Dividends Tax return WITHOUT filing this form or a copy of your federal extension.”</p>	