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Tax Return Due Dates: Status of States' Conformity

Roger A. McEowen

**Kansas Farm Bureau Professor of Agricultural Law and Taxation
Washburn University School of Law, Topeka, KS**

and

**Tax Director, Midwest Region, Agribusiness and Cooperatives
CliftonLarsonAllen, LLP, West Des Moines, IA**

roger.mceowen@washburn.edu / roger.mceowen@claconnect.com

The American Institute of Certified Public Accountants (AICPAs) has produced the following charts showing the tax return due dates for various types of filing entities and the status of state conformity to the new federal due dates.

The changes in the due dates are a result of the enactment on July 31, 2015 of the Highway Trust Fund Extension legislation. It revises the due dates of C corporations, partnerships and other tax filing entities, as well as modifying the number of months of available extensions to file tax returns. The legislation was encouraged by the AICPAs to provide a logical flow for the filing of tax returns, so that flow-through entities are due before the filing of the tax return for the ultimate taxpayer. The legislation is effective for tax years beginning after 2015.

The AICPA website is at: www.aicpa.org

Federal Due Date Changes From March 15 to April 15 — Effective Starting With Tax Year 2016

Failed State Legislation
 Pending State Legislation
 Passed State Legislation
 No Legislative Change Required
 Action Required

State	Current Corporate State Filing Deadline	State Corporate Filing Deadline Basis	2016 State Legislation	Status of State Legislation	State Legislative Change
Alabama	March 15	Specific date in statute	SB263	Signed by governor May 13	Due dates will now automatically conform to federal date
Alaska	April 15	Per statute — 30 days after federal due date			None needed — due date will be May 15
Arizona	April 15	Specific date in statute			None needed — due date remains April 15
Arkansas	March 15	Specific date in statute			Requires action to conform with federal due date
California	March 15	Specific date in statute	AB2338	Approved by Assembly Committee April 18	Changes law to match federal changes, including special provision for June 30 fiscal year taxpayers
Colorado	April 15	Specific date in statute			None needed — due date remains April 15
Connecticut	April 1	Per statute — first day of month following federal due date			None needed — due date will be May 1
Delaware	April 1	Specific date in statute			Requires action to conform with federal due date
District of Columbia	March 15	Specific date in statute			Requires action to conform with federal due date

Florida	April 1	Specific date in statute	SB7099	Signed by governor April 13	Changes law to mirror federal changes; new due date is May 1 or 15 days after federal due date; this includes provision delaying change for June 30 fiscal years until 2026 (conforming to federal change)
Georgia	March 15	Specific date in statute	HB742	Signed by governor Feb. 23	Changes law to match federal change to April 15 or 15th day of fourth month following the close of a fiscal year
Hawaii	April 20	Specific date in statute			None needed — due date remains April 20
Idaho	April 15	Specific date in statute			None needed — due date remains April 15
Illinois	March 15	Specific date in statute			Requires action to conform with federal due date
Indiana	April 15	Per statute — latter of April 15 or 30 days after federal due date			None needed — due date will be May 15
Iowa	April 30	Specific date in statute			None needed — due date remains April 30
Kansas	April 15	Specific date in statute			None needed — due date remains April 15
Kentucky	April 15	Specific date in statute			None needed — due date remains April 15
Louisiana	April 15	Specific date in statute			None needed — due date remains April 15
Maine	March 15	Per statute — federal due date			None needed — due date will be April 15
Maryland	March 15	Specific date in statute	HB484	Signed by governor May 19	Changes law to match federal change to April 15 or 15th day of fourth month following the close of a fiscal year
Massachusetts	March 15	Specific date in statute			Requires action to conform with federal due date
Michigan	April 30	Specific date in statute			None needed — due date remains April 30
Minnesota	March 15	Per statute — federal due date			None needed — due date will be April 15

Mississippi	March 15	Specific date in statute	HB461	Signed by governor April 5	Due date will now automatically conform to federal date
Missouri	April 15	Specific date in statute			None needed — due date remains April 15
Montana	May 15	Specific date in statute			None needed — due date remains May 15
Nebraska	March 15	Per statute — federal due date			None needed — due date will be April 15
New Hampshire	March 15	Specific date in statute	HB1290	Signed by governor May 5	Changes law to match federal change to April 15 or 15th day of 4th month following the close of a fiscal year
New Jersey	April 15	Per form Instructions			None needed — due date remains April 15
New Mexico	March 15	Specific date in statute	HB249	Signed by governor Feb. 29	Due dates will now automatically conform to federal date
New York	March 15	Specific date in statute	S6409-C	Signed by governor April 13	Changes law to match federal change to April 15 or 15th day of 4th month following the close of a fiscal year
North Carolina	April 15	Specific date in statute			None needed — due date remains April 15
North Dakota	April 15	Specific date in statute			None needed — due date remains April 15
Ohio	March 31	Specific date in statute			Requires action to conform with federal due date
Oklahoma	March 15	Specific date in statute	HB2775	Signed by governor April 11	Due dates will now automatically be 30 days after federal due date
Oregon	April 15	Per statute — 15th day of month following federal due date			None needed — due date will be May 15
Pennsylvania	April 15	Specific date in statute			None needed — due date remains April 15
Rhode Island	March 15	Specific date in statute			Requires action to conform with federal due date
South Carolina	March 15	Specific date in statute	HB4328	Signed by governor April 21	Changes law to match federal change to April 15 or 15th day of 4th month following the close of a fiscal year

Tennessee	April 15	Specific date in statute			None needed — due date remains April 15
Texas	May 15	Specific date in statute			None needed — due date remains May 15
Utah	April 15	Specific date in statute			None needed — due date remains April 15
Vermont	March 15	Per statute — federal due date			None needed — due date will be April 15
Virginia	April 15	Specific date in statute			None needed — due date remains April 15
West Virginia	March 15	Specific date in statute	HB4148	Signed by governor Feb. 25	Changes law to match federal change to April 15 or 15th day of fourth month following the close of a fiscal year
Wisconsin	March 15	Specific date in statute			Requires action to conform with federal due date

NOTES:

- Unless indicated otherwise, all dates indicated are for calendar year taxpayers.
- The above analysis does not cover each state’s C Corporation extension deadlines or state filing deadlines for any other type of entity.
- The following states do NOT currently require the filing of a C Corporation tax return — Nevada, South Dakota, Washington and Wyoming.
- “None Needed” indicates that the state’s current due date is on or after the new federal due date of April 15.

These changes are generally effective for taxable years starting after Dec. 31, 2015 (2016 tax returns prepared during the 2017 tax filing season).

Return Type	Due Dates Under Prior Law	New Law: Original and Extended Due Dates (Dates changed by law in bold)		Comments
Partnership (calendar year) Form 1065	April 15 Sept. 15	March 15 Sept. 15		Under the new law, for fiscal year partnerships, returns will be due on the 15th day of the 3rd month after the year-end. A six-month extension is allowed from that date.
S Corporation (calendar year) Form 1120S	March 15 Sept. 15	March 15 Sept. 15		No change
Trust and Estate Form 1041	April 15 Sept. 15	April 15 Sept. 30		
C Corporation (calendar year) Form 1120	March 15 Sept. 15	Before Jan. 1, 2026	After Dec. 31, 2025	Starting with 2016 tax returns, all other C corps besides Dec. 31 and June 30 year-ends (including those with other fiscal year-ends) will be due on the 15th of the 4th month after the year-end. A six-month extension is allowed from that date.
		April 15 Sept. 15	April 15 Oct. 15	
C Corporation Fiscal Year End (other than Dec. 31 or June 30)	15th day of 3rd month after year-end 15th day of 9th month after year-end	15th day of 4th month after year-end 15th day of 10th month after year-end		
C Corporation June 30 Fiscal Year Form 1120	Sept. 15 March 15	Before Jan. 1, 2026	After Dec. 31, 2025	Special rule for C Corporations with fiscal years ending on June 30 — the new due date rules will go into effect for returns with taxable years beginning after Dec. 31, 2025 (2027 filing season).
		Sept. 15 April 15	Oct. 15 April 15	
Individual Form 1040	April 15 Oct. 15	April 15 Oct. 15		No change
Exempt Organizations Forms 990	May 15 Aug. 15 Nov. 15	May 15 Nov. 15		New extension will be a single, automatic 6-month extension, eliminating the need to process the current first 90-day extension.
Employee Benefit Plans Form 5500	July 31 Oct. 15	July 31 Oct. 15		No change. (Federal law enacted in December 2015 repealed a previously enacted extension.)
Foreign Trusts with a U.S. Owner Form 3520-A	March 15 Sept. 15	March 15 Sept. 15		No change
FinCEN Report 114	June 30	April 15 Oct. 15		Foreign Bank and Financial Accounts Report (FBAR)
Information Returns (i.e., W-2 and 1099s)	To IRS/SSA — Feb. 28 and March 31 if filed electronically	Forms W-2 and certain 1099-MISC due to IRS/SSA Jan. 31. All other Forms 1099 due Feb. 28; March 31 if filed electronically.		Form W-2 and most Forms 1099-MISC due to IRS/SSA Jan. 31 (same date they are due to the taxpayer).

Revised Jan. 22, 2016.

Extended Due Dates:

(These dates apply for taxable years beginning after Dec. 31, 2015 [2017 filing season — for 2016 tax returns]).

1. **Forms 1040, 1065 and 1120S** shall be a six-month period beginning on the due date for filing the return (without regard to any extensions).
2. **Form 1041** shall be a 5½-month period beginning on the due date for filing the return (without regard to any extensions).
3. **Form 1120** generally shall be a six-month period beginning on the due date for filing the return (without regard to any extensions). Note that Dec. 31 year-end C corporations before Jan. 1, 2026, shall have a five-month extension, and June 30 year-end C corporations before Jan 1, 2026, shall have a seven-month extension.
4. **Form 3520**, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, for calendar year filers shall have due date of April 15, with maximum extension for a six-month period ending Oct. 15.
5. **Form 3520-A**, Annual Information Return of a Foreign Trust with a United States Owner, shall be the 15th day of the 3rd month after the close of the trust's taxable year, and the maximum extension shall be a six-month period beginning on such day.
6. **Forms 990 (series)** returns of organizations exempt from income tax shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
7. **Form 4720** returns of excise taxes shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
8. **Form 5227** shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
9. **Form 6069** returns of excise taxes shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
10. **Form 8870** shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
11. **FinCEN Form 114**, relating to Report of Foreign Bank and Financial Accounts, shall be April 15 with a maximum extension for a six-month period ending Oct. 15, and with provision for an extension under rules similar to the rules of 26 C.F.R. 1.6081-5. For any taxpayer required to file such form for the first time, the Secretary of the Treasury may waive any penalty for failure to timely request or file an extension.



Due Date for Partnership Tax Returns - Status of States' Conformity

Federal Due Date Changes from 4/15 to 3/15 - Effective Starting with Tax Year 2016

Failed State Legislation	Pending State Legislation	Passed State Legislation	No Legislative Change Required	Legislative Change Possible
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Updated As Of 5/12/16

State	Current Partnership State Filing Deadline	State Partnership Filing Deadline Basis	2016 State Legislation	Status of State Legislation	State Legislative Change
Alabama	4/15	Specific date in statute			
Alaska	5/15	Per statue - 30 days after Federal Due Date			None Needed - Due Date will be 4/15
Arizona	4/15	Specific date in statute	SB1288	Signed by Governor 5/12	Changes law to match Federal change to 3/15 or 15th day of 3rd month following the close of a fiscal year
Arkansas	4/15	Specific date in statute			
California	4/15	Specific date in statute	AB1775	Aproved by Assembly Committee 4/18	Changes Due Date to 3/15 matching Federal change
Colorado	4/15	Specific date in statute			
Connecticut	4/15	Specific date in statute			
Delaware	4/30	Specific date in statute			
District of Columbia	4/15	Specific date in statute			
Florida	5/1	Specific date in statute	SB1009	Signed by Governor 4/13	Changes due date to 4/1
Georgia	4/15	Specific date in statute	HB742	Signed by Governor 2/23	Changes law to match Federal change to 3/15 or 15th day of 3rd month following the close of a fiscal year
Hawaii	4/20	Specific date in statute			
Idaho	4/15	Specific date in statute			
Illinois	4/15	Specific date in statute			
Indiana	4/15	Specific date in statute			
Iowa	4/30	Specific date in statute			
Kansas	4/15	Specific date in statute			
Kentucky	4/15	Specific date in statute			

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Updated As Of 5/12/16

<u>State</u>	<u>Current Partnership State Filing Deadline</u>	<u>State Partnership Filing Deadline Basis</u>	<u>2016 State Legislation</u>	<u>Status of State Legislation</u>	<u>State Legislative Change</u>
Louisiana	5/15	Specific date in statute			
Maryland	4/15	Specific date in statute			
Massachusetts	4/15	Specific date in statute			
Michigan	4/30	Specific date in statute			
Minnesota	4/15	Specific date in statute			
Mississippi	4/15	Specific date in statute	HB461	Signed by Governor 4/5	Due Dates will now automatically conform to Federal date
Missouri	4/15	Specific date in statute			
Montana	4/15	Specific date in statute			
Nebraska	4/15	Per statute - Federal due date			None Needed - Due Date will be 3/15
New Hampshire	4/15	Specific date in statute	HB1280	Signed by Governor 5/5	Changes law to match Federal change to 3/15 or 15th day of 3rd month following the close of a fiscal year
New Jersey	4/15	Specific date in statute			
New Mexico	4/15	Per statute - Federal due date			None Needed - Due Date will be 3/15
New York	4/15	Specific date in statute	SB409-C	Signed by Governor 4/13	Changes law to match Federal change to 3/15 or 15th day of 3rd month following the close of a fiscal year
North Carolina	4/15	Specific date in statute			
North Dakota	4/15	Specific date in statute			
Ohio	4/15	Specific date in statute			
Oklahoma	4/15	Specific date in statute	HB2725	Signed by Governor 4/11	Due Dates will now automatically be 30 days after Federal Due Date
Oregon	4/15	Specific date in statute	HB4025	Signed by Governor 3/14	Due Dates will now automatically conform to Federal date

Due Date for Partnership Tax Returns - Status of States' Conformity

Federal Due Date Changes from 4/15 to 3/15 - Effective Starting with Tax Year 2016

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Updated As Of 5/12/16

State	Current Partnership State Filing Deadline	State Partnership Filing Deadline Basis	2016 State Legislation	Status of State Legislation	State Legislative Change
Pennsylvania	4/15	Specific date in statute			
Rhode Island	4/15	Per Form Instructions			
South Carolina	4/15	Specific date in statute	HB1128	Signed by Governor 4/21	Changes law to match Federal change to 4/15 or 15th day of 4th month following the close of a fiscal year
Tennessee	4/15	Specific date in statute			
Texas	5/15	Specific date in statute			None Needed - Franchise Tax Filing
Utah	4/15	Per statute - Federal due date	HB39	Signed by Governor 3/21	Changes law to maintain due date of 4/15
Vermont	4/15	Per Technical Bulletin - Federal due date			None Needed - Due Date will be 3/15
Virginia	4/15	Specific date in statute			
West Virginia	4/15	Per Form Instructions	SB109	Signed by Governor 3/15	Changes law to match Federal change to 3/15 or 15th day of 3rd month following the close of a fiscal year
Wisconsin	4/15	Specific date in statute			

NOTES:

Unless indicated otherwise, all dates indicated are for Calendar Year Taxpayers.

The above analysis does not cover each state's Partnership extension deadlines or state filing deadlines for any other type of entity.

The following states do NOT currently require the filing of a Partnership tax return - Maine, Nevada, South Dakota, Washington, Wyoming.

For those states which indicate "Legislative Change Possible", the state due date is fixed by law and will now occur later than the Federal due date.

Those states may wish to consider legislative changes to maintain conformity with the Federal due date.