



## State Additional Month After Federal Filing Deadline One Pager

### Resources on a possible legislative solution for future years for affected states

#### **Bullet points on why states should enact legislation in 2021 to have tax returns and extensions due one month after the federal due date and extension:**

- Many federal business returns are not completed until the filing deadline (due to the complexity of the international and federal tax law) which creates insufficient amount of time for the state returns to be completed.
- Extending the state due date one month after the federal due date would allow for more complete and accurate state returns since state law requires the use of federal return information to begin the state return calculation
- Allowing for the additional 30-day extension would benefit the state department of revenue and would be less burdensome on the department, because taxpayers avoid the need to file state returns using estimates or amend the returns.
- Changing the filing deadline should not affect the tax payment deadline, and therefore, should not impact state revenue.
- More than twenty states already allow for a filing deadline of at least 30-days after the federal due date for corporations.
- The legislation would ensure that the state has:
  - State tax return due dates at least one month after the federal tax return due date.
  - State tax return due dates automatically extended with the granting of a federal extension.
  - An automatic state extension that only requires attaching a copy of the federal extension with the state return.

As an additional resource, we have provided the [Model legislative language for state additional month after federal filing deadline](#) and [One additional month state filing SALT issue summary](#).

*Note: The model language is written broadly to apply to all taxpayers, including individual taxpayers, and to apply to both original and extended due dates. Should a state decide to pursue more narrow legislation that only applies to business returns or only to the extended due date, we will still welcome and support the change.*

*If you have further questions, please reach out to Irina Petrashkevich at [irina.petrashkevich@aicpa-cima.com](mailto:irina.petrashkevich@aicpa-cima.com).*