



State Additional Month After Federal Filing Deadline

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

Bullet points on why states should enact legislation to have tax and information 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 because state law often requires the use of federal return information to begin the state return calculations, such as state adjustments, modifications, allocation and apportionment.
- Allowing for the additional one month 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 and 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 one month 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.
- Additional resources:
 - [Model legislative language](#) for state additional month after federal filing deadline
 - [One-pager](#) on additional month state filing after federal filing
 - [Chart](#) of examples and links to sample states' legislative and administrative language

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 Eileen Sherr at Eileen.sherr@aicpa-cima.com.

**Model Filing Deadline Legislative Language for State
Additional Month After Federal Filing Deadline**

*Include the below language in all portions of the state statute related to filing deadlines where needed
for taxpayers other than estates and trusts*

(for corporations, S corporations, partnerships, individuals, and tax-exempt entities)

- A. For tax years beginning on or after January 1, 202x, calendar year and fiscal year [taxpayer] returns shall be due no later than the 15th day of the month after the due date established under the Federal Internal Revenue Code, including any applicable extensions granted by the Internal Revenue Service.
- B. No penalty due to late filing shall be incurred by a taxpayer granted a federal extension if its state return is filed no later than the 15th day of the month after the period of time specified in the Federal extension. The [taxpayer] does not need to apply to the [revenue director] for an extension of time within which to file the taxpayer's state return.

Include the below language in the state statute related to estates and trusts filing deadlines

(for estates and trusts)

- A. For tax years beginning on or after January 1, 202x, calendar year estate and trust and fiscal year trust income tax returns shall be due no later than the 15th day of the month after the due date established under the Federal Internal Revenue Code, and the last day of the month after the federal extended due date for any applicable extensions granted by the Internal Revenue Service.
- B. No penalty due to late filing shall be incurred by an estate or trust taxpayer granted a federal extension if its state return is filed no later than the last day of the month after the period of time specified in the Federal extension. The estate or trust does not need to apply to the [revenue director] for an extension of time within which to file the taxpayer's state return.