



## State Additional Month After Federal Filing Deadline

### Model Legislative Language

*Include the below language in all portions of the state statute related to filing deadlines where needed*

- A. For tax years beginning on or after January 1, 2021, calendar year and fiscal year [taxpayer] returns shall be due no later than the 15<sup>th</sup> 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 15<sup>th</sup> 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.