



## Due Dates for Partnership Tax Returns — Status of States' Conformity

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

- Failed State Legislation
- Pending State Legislation
- Passed State Legislation
- No Legislative Change Required
- Legislative Change Possible

State	Current Partnership State Filing	State Partnership Filing Deadline Basis	2016 State Legislation	Status of State Legislation	State Legislative Change
Alabama	April 15	Specific date in statute			Amended <a href="#">administrative rule</a> to conform to federal due date
Alaska	May 15	Per statute — 30 days after federal due date			None needed — due date will be April 15
Arizona	April 15	Specific date in statute	<a href="#">SB1288</a>	Signed by governor May 12	Changes law to match federal change to March 15 or 15th day of third month following the close of a fiscal year
Arkansas	April 15	Specific date in statute			
California	April 15	Specific date in statute	<a href="#">AB1775</a>	Signed by governor Sept. 14	Changes due date to March 15 matching federal change
Colorado	April 15	Specific date in statute			
Connecticut	April 15	Specific date in statute			
Delaware	April 30	Specific date in statute			Per <a href="#">website</a> , legislative changes will be enacted in early 2017 to change the due date to conform with federal changes; however the 2016 return due dates have not been changed
District of Columbia	April 15	Specific date in statute			
Florida	May 1	Specific date in statute	<a href="#">SB7099</a>	Signed by governor April 13	Changes due date to April 1

Updated as of Feb. 24, 2017

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Georgia	April 15	Specific date in statute	<a href="#">HB742</a>	Signed by governor Feb. 23	Changes law to match federal change to March 15 or 15th day of third month following the close of a fiscal year
Hawaii	April 20	Specific date in statute			
Idaho	April 15	Specific date in statute			
Illinois	April 15	Specific date in statute			
Indiana	April 15	Specific date in statute			See <a href="#">guidance</a> from IN DOR
Iowa	April 30	Specific date in statute			
Kansas	April 15	Specific date in statute			
Kentucky	April 15	Specific date in statute			
Louisiana	May 15	Specific date in statute	<a href="#">HB735</a>	Signed by governor June 17	Changes due date to April 15 or 15th day of fourth month following the close of a fiscal year
Maryland	April 15	Specific date in statute			
Massachusetts	April 15	Specific date in statute			
Michigan	April 30	Specific date in statute			For filers of <a href="#">MBT</a>
Minnesota	April 15	Specific date in statute			
Mississippi	April 15	Specific date in statute	<a href="#">HB461</a>	Signed by governor April 5	Due dates will automatically conform to federal date

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Missouri	April 15	Specific date in statute			
Montana	April 15	Specific date in statute	<a href="#">HB42</a>	Signed by governor Feb. 13, 2017	Changes law to match federal change to March 15 or 15th day of third month following the close of a fiscal year
Nebraska	April 15	Per statute — federal due date			None needed — due date will be March 15
New Hampshire	April 15	Specific date in statute	<a href="#">HB1290</a>	Signed by governor May 5	Changes law to match federal change to March 15 or 15th day of third month following the close of a fiscal year
New Jersey	April 15	Specific date in statute			
New Mexico	April 15	Per statute — federal due date			None needed — due date will be March 15
New York	April 15	Specific date in statute	<a href="#">S6409-C</a>	Signed by governor April 13	Changes law to match federal change to March 15 or 15th day of third month following the close of a fiscal year
North Carolina	April 15	Specific date in statute			
North Dakota	April 15	Specific date in statute			
Ohio	April 15	Specific date in statute			
Oklahoma	April 15	Specific date in statute	<a href="#">HB2775</a>	Signed by governor April 11	Due dates will automatically be 30 days after federal due date
Oregon	April 15	Specific date in statute	<a href="#">HB4025</a>	Signed by governor March 14	Due dates will automatically conform to federal date
Pennsylvania	April 15	Specific date in statute			

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Rhode Island	April 15	Per form instructions	<a href="#">2016-H7454A</a>	Signed by governor June 24	Due dates will automatically conform to federal date
South Carolina	April 15	Specific date in statute	<a href="#">HB4328</a>	Signed by governor April 21	Changes law to match federal change to March 15 or 15th day of third month following the close of a fiscal year
Tennessee	April 15	Specific date in statute			
Texas	May 15	Specific date in statute			None needed — franchise tax filing
Utah	April 15	Per statute — federal due date	<a href="#">HB39</a>	Signed by governor March 21	Changes law to maintain due date of April 15
Vermont	April 15	Per technical bulletin — federal due date			None needed — due date will be March 15
Virginia	April 15	Specific date in statute			
West Virginia	April 15	Per form instructions	<a href="#">SB349</a>	Signed by governor March 15	Changes law to match federal change to March 15 or 15th day of third month following the close of a fiscal year
Wisconsin	April 15	Specific date in statute	<a href="#">SB2</a>	Passed by WI Senate on Feb. 8	Due dates will automatically conform to federal date

### 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 and Wyoming.
- For those states that indicate “legislative change possible,” the state due date is fixed by law and will occur later than the federal due date. Those states may wish to consider legislative changes to maintain conformity with the federal due date.

