



Due Dates for C Corporation Tax Returns — Status of States' Conformity

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 | HB 1156 | Signed by governor Jan. 26, 2017 | Due dates will now conform to federal date |
| California | March 15 | Specific date in statute | AB1775 | Signed by governor Sept. 14 | Changes law to match federal change to April 15 or 11th day of 4th month following the close of a fiscal year |
| 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 | | | Per website , legislative changes will be enacted in early 2017 to change the due date to conform with federal changes; however, 2016 return due dates have not changed |
| District of Columbia | March 15 | Specific date in statute | B21-0669 | Signed by mayor on Aug. 18 | Changes law to match federal change to April 15 or 15th day of 4th month following the close of a fiscal year |
| 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) |

Updated as of March 3, 2017

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|---------------|---|--|------------------------|-----------------------------|---|
| 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 | | | The Illinois Dept of Revenue has issued guidance for 2016 tax returns conforming their due dates to the Federal changes. Information on future years is pending legislative action. |
| Indiana | April 15 | Per statute — latter of April 15 or 30 days after federal due date | | | None needed — due date will be May 15; see additional guidance from IN DOR |
| 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 | HB735 | Signed by governor June 17 | May 15 or 15th day of fifth month following the close of a fiscal year |
| 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; see guidance from MA for late filing relief |
| Michigan | April 30 | Specific date in statute | | | None needed — due date remains April 30 for filers of MBT |

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|----------------|---|--|-------------------------|-----------------------------|--|
| 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 fourth 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 fourth 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 | May 10 | Specific date in statute | | | None needed — due date remains May 10 |
| 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 |

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|----------------|---|---------------------------------------|-----------------------------|-----------------------------|--|
| Pennsylvania | April 15 | Specific date in statute | HB1198 | Signed by governor July 13 | Changes due date to 30 days after federal date — will be May 15 for calendar-year filers |
| Rhode Island | March 15 | Specific date in statute | 2016-H7454A | Signed by governor June 24 | Due dates will now automatically conform to federal 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 fourth 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 | SB2 | Passed by WI Senate 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 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.

