



## 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 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, 2019, 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.

*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, 2019, calendar year estate and trust and fiscal year trust income tax 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, 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.