



## 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	<a href="#">SB263</a>	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	<a href="#">HB 1156</a>	Signed by governor Jan. 26, 2017	Due dates will now conform to federal date
California	March 15	Specific date in statute	<a href="#">AB1775</a>	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 <a href="#">website</a> , 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	<a href="#">B21-0669</a>	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	<a href="#">SB7099</a>	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

State	Current Corporate State Filing Deadline	State Corporate Filing Deadline Basis	2016 State Legislation	Status of State Legislation	State Legislative Change
Georgia	March 15	Specific date in statute	<a href="#">HB742</a>	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 <a href="#">guidance</a> 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 <a href="#">additional guidance</a> 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	<a href="#">HB735</a>	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	<a href="#">HB484</a>	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 <a href="#">guidance</a> from MA for late filing relief
Michigan	April 30	Specific date in statute			None needed — due date remains April 30 for filers of <a href="#">MBT</a>

State	Current Corporate State Filing Deadline	State Corporate Filing Deadline Basis	2016 State Legislation	Status of State Legislation	State Legislative Change
Minnesota	March 15	Per statute — federal due date			None needed — due date will be April 15
Mississippi	March 15	Specific date in statute	<a href="#">HB461</a>	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	<a href="#">HB1290</a>	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	<a href="#">HB249</a>	Signed by governor Feb. 29	Due dates will now automatically conform to federal date
New York	March 15	Specific date in statute	<a href="#">S6409-C</a>	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	<a href="#">HB2775</a>	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

State	Current Corporate State Filing Deadline	State Corporate Filing Deadline Basis	2016 State Legislation	Status of State Legislation	State Legislative Change
Pennsylvania	April 15	Specific date in statute	<a href="#">HB1198</a>	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	<a href="#">2016-H7454A</a>	Signed by governor June 24	Due dates will now automatically conform to federal date
South Carolina	March 15	Specific date in statute	<a href="#">HB4328</a>	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	<a href="#">HB4148</a>	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	<a href="#">SB2</a>	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.

