

C Corporations

An automatic six-month federal extension is available to corporation income taxpayers, if Form 7004 is filed by the original due date of the return. Most states automatically provide an equivalent filing extension if the taxpayer has received a federal filing extension or filed for a state extension by the original due date of the return. The duration of some state extension periods differ from the federal extension and some states recognize federal extensions beyond the 6-month automatic extension. For states that recognize the federal extension, a copy of the federal extension generally must be attached to the state return when filed. An extension of time to file a return is not an extension of time to pay any tax due. Payment of tax is generally required to avoid penalties and interest. Some states allow or recognize extensions on behalf of a consolidated group, while others require each group member to file a separate extension request.

Jurisdiction	C Corporations	Comment	Citation	CCH ¶
Alabama	<p>6-month automatic extension for tax years beginning on or after January 1, 2008.</p> <p>Tax years prior to 2008:</p> <ul style="list-style-type: none"> 6-month automatic extension if federal extension is filed by original due date of return and no state tax is due 6-month automatic extension if Form 20-E is filed by original due date of return. 	<p>100% of outstanding tax liability must be paid by original due date, to avoid penalties.</p> <p>Tax years prior to 2008: Form 20-E request for extension had to be filed with return. If federal extension is attached, check the box on the front page of the return.</p>	<p>Alabama Code §40-18-39(a) Ala. Admin. Code r. Reg. 810-3-39-.02 Form 20C Instructions Form 20-E Instructions</p>	89-102
Alaska	Automatic extension equal to federal extension period plus 30 days.	100% of outstanding tax liability must be paid by original due date to avoid penalties. Federal extension must be attached to return. If federal extension is attached, check the box on the front page of the return.	<p>Alaska Stat. §40-20-030(a) Alaska Stat. §43-05-220(a) Form 0405-611 Instructions, Corporation Net Income Tax Return</p>	89-102
Arizona	<p>Automatic extension equal to federal extension period.</p> <p>6-month automatic extension if Form 120EXT is filed by the original due date.</p>	90% of outstanding tax liability must be paid with Form 120EXT by original due date, to avoid penalties. Payment may be made over Internet without 120EXT unless Arizona extension requested. If filing under extension, do not attach copy of extension to return, but check box on front page of return.	<p>Ariz. Rev. Stat. §42-1107(A) Ariz. Admin. Code 15-10-202 Form 120 Instructions</p>	89-102
Arkansas	<p>6-month automatic extension if federal extension is filed by original due date of return. Additional 60-day state extension may be requested on Form AR1155.</p> <p>180-day extension may be requested if Form AR1155 is postmarked by original due date.</p>	100% of tax liability must be paid with Voucher 5 by original due date, unless already paid, to avoid penalties. If federal extension granted, check box on front page of return. State extension request should be completed in triplicate and two copies sent to state. Original copy of state extension confirmation must be attached to face of return when filed.	<p>Ark. Code Ann. §26-51-807 Form AR1155 Instructions</p>	89-102
California	7-month automatic extension for corporations in good standing.	100% of outstanding tax liability must be paid with Form FTB 3539, unless	<p>Cal. Rev. & Tax Code §18604 Form CA 100</p>	89-102

		payment is made by EFT, by original due date, to avoid interest and penalties. No paper or electronic request required.	Instructions	
Colorado	6-month automatic extension.	90% of tax liability must be paid with Form DR-158-C by original due date, unless already paid, to avoid penalties.	Colo. Reg. 39-22-608.2 Colo. Reg. 39-22-621.2(j) Form DR 158-C Instructions	89-102
Connecticut	6-month automatic extension if federal extension and Form CT-1120 EXT is filed by original due date of return. 6-month extension for reasonable cause if Form CT-1120 EXT is filed by original due date of return.	90% of tax liability must be paid with Form CT-1120 EXT by original due date of return to avoid penalties. Electronic filing available. Affiliated corporations filing either combined return or unitary return must attach Form CT-1120CC to state extension form for the initial income year an affiliate is included.	Conn. Gen. Stat. §12-222(c) Form CT-1120 Instructions, Corporate Business Tax Return Form CT-1120 EXT Instructions, Application for Extension of Time to File Corporate Business Tax Return	89-102
Delaware	6-month automatic extension if federal extension or Form 1100-EXT is filed by original due date of return. Additional extension may be granted for good cause by submitting letter to Division of Revenue.	100% of outstanding tax liability must be paid with Form 1100-T-EXT by original due date to avoid penalties. Federal extension or approval letter for additional state extension must be attached to return when filed. "Extension" box must be checked on the front page of the return. Affiliated corporations filing a consolidated federal return must file separate extension requests for each affiliated group member.	Del. Code Ann. tit. 30, §511(a) Form 1100 Instructions, Corporate Income Tax Return Form 1100-EXT Instructions, Corporation Income Tax Request for Extension	89-102
District of Columbia	6-month automatic extension if Form FR-128 is filed by original due date of return and tax due is paid.	100% of tax liability must be paid by original due date, unless already paid, to avoid penalties. Blanket requests for extensions will not be accepted. Extension must be attached to return. Qualified high technology companies must submit a completed DC Form QHTC-CERT with the extension request.	D.C. Code Ann. §47-1805.03 Form FR-128 Instructions	89-102
Florida	6-month extension may be granted if Form F-7004 is filed by the original due date and federal extension is filed or good cause is shown.	100% of tax liability must be paid with F-7004 by original due date, unless already paid, to avoid penalties. Extension must be attached to return and box checked	Fla. Stat. ch. 220.222 Form F-1120 Instructions Form F-7004 Instructions	89-102

		on the front page of the return. Extension is voided if tax liability is not paid or if amount paid is underpaid by the greater of \$2,000 or 30% of tax shown when filed.		
Georgia	<p>6-month automatic extension if federal extension is filed by original due date of return.</p> <p>6-month extension may be granted if Form IT-303 is filed by original due date of return and reasonable cause, including why application for federal extension not made, is shown.</p>	<p>100% of tax liability must be paid with Form IT-560C by original due date, unless already paid, to avoid penalties. Copy of federal extension must be attached to return when filed. State extension form must be completed in triplicate and one copy attached to return when filed. Extension box must be checked on the front page of the return.</p> <p>Corporations filing consolidated returns must file a separate extension application for filing net worth tax for each subsidiary.</p>	<p>Ga. Code Ann. §48-2-36 Ga. Comp. R. & Regs. r 560-7-8-.08 Form IT-611 Booklet Form IT-303 Instructions</p>	89-102
Hawaii	6-month automatic extension if Form N-301 is filed by original due date of return and tax due is paid.	<p>100% of outstanding tax liability must be paid with Form N-301 by original due date to avoid penalties. Extension request may be filed electronically.</p> <p>If consolidated return is filed, parent corporation may request extension for itself and its subsidiaries on one state form if schedule is attached listing name, address, and FEIN of each affiliated group member.</p>	<p>Haw. Rev. Stat. §235-98 Haw. Reg. §18-235-98 Form N-301 Instructions, Application for Automatic Extension of Time to File Corporation Income Tax Return</p>	89-102
Idaho	6-month automatic extension.	80% of current year's outstanding tax liability or 100% of prior year's tax liability must be paid with Form 41ES by original due date of return to avoid penalties. Payments of \$50 or less not required. No paper or electronic extension application required.	<p>Idaho Code §63-3033 Form 40 Instructions Form 41ES Instructions</p>	89-102
Illinois	7-month automatic extension. Additional extension will be granted if federal extension is granted beyond the automatic federal six-month extension.	<p>100% of tax liability must be paid with Form IL-505-B by original due date, unless paid by electronic funds transfer, to avoid penalties. Federal extension beyond automatic 7-month extension must be attached to return when filed.</p> <p>Designated agent of unitary group may file one Form IL-</p>	<p>35 ILCS 5/505(b) 86 Ill. Admin. Code 100.5020 Form IL-1120 Instructions Form IL-505-B Instructions</p>	89-102

		505-B on behalf of entire group. Members of a consolidated federal group must file separate extension requests for each member subject to Illinois tax. Blanket or consolidated extensions not accepted.		
Indiana	<p>6-month automatic extension plus 30 days if federal extension is filed by original due date of return. Additional extension may be granted if written request is made by extended due date and reasonable cause is shown.</p> <p>Additional state extension in excess of 30-days if written request is made by original due date of return. Additional extension may be granted if written request is made by extended due date and reasonable cause is shown.</p>	90% of tax liability must be paid with Form IT-6 by original due date, unless already paid, to avoid penalties. Federal extension form must be attached to return and extension box must be checked on front page of return. Federal electronic confirmation number must also be entered under the checkbox.	<p>Ind. Code §6-8.1-6-1 Information Bulletin #15 Form IT-20 Instructions</p>	89-102
Iowa	6-month automatic extension if 90% of tax due paid by original due date.	90% of tax liability must be paid with Form 42-019 by original due date, unless already paid, to avoid penalties. No paper or electronic extension application required.	<p>Iowa Admin. Code r. 701 52.2(422) Iowa Admin. Code r. 701 39.2(422) Form IA 1120 Instructions</p>	89-102
Kansas	6-month automatic extension if federal extension is filed by original due date of return.	100% of tax liability must be paid with Form K-120V by original due date, unless already paid, to avoid penalties. Federal extension must be attached to return when filed. No extension necessary if taxpayer entitled to refund.	<p>Kan. Stat. Ann. § 79-3221 Kan. Admin. Regs. 92-12-67 Form K-120 Instructions</p>	89-102
Kentucky	<p>Automatic extension equal to federal extension period; or</p> <p>6-month automatic state extension if Form 720SL is filed by the original due date of the return.</p>	<p>100% of outstanding tax liability must be paid with Form 720SL by original due date to avoid penalties. Copy of extension must be attached to return when filed.</p> <p>An extension of time for filing a consolidated return operates as an extension for all affiliated group members. Form 851-K listing all includible corporations must be submitted with the extension filed by the common parent owner.</p>	<p>Ky. Rev. Stat. Ann. §131.081(11) Ky. Rev. Stat. Ann. §141.170 103 Ky. Admin. Regs. 15:050 Form 720SL Instructions, Application for Six-Month Extension of Time to File Corporation or Limited Liability Pass-Through Entity Return</p>	89-102
Louisiana	<p>Automatic extension equal to federal extended due date; or</p> <p>7-month automatic state extension if Form CIFT 620EXT is filed by original due date of return.</p>	<p>100% of outstanding tax liability must be paid with CIFT 620EXT by original due date to avoid penalties.</p> <p>Electronic filing available.</p>	<p>La. Rev. Stat. Ann. §47:287.614(D) RIB No. 09-055 Form CIFT-620EXT Instructions</p>	89-102
Maine	7-month automatic extension.	90% of outstanding tax liability must be paid with Form 1120EXT-ME by	<p>Me. Rev. Stat. Ann. tit. 36, §5231(1-A) Form 1120ME</p>	89-102

		original due date and remaining balance must be paid when the return is filed to avoid penalties. No paper or electronic extension request required.	Instructions, Corporate Income Tax Return	
Maryland	7-month automatic extension provided Form 500E is filed by original due date of return.	100% of the tax liability must be paid with Form 500E by the original due date, unless already paid or paid by EFT, to avoid penalties. Extension requests may be submitted electronically if no tax is due, unless it is the corporation's first filing. Affiliated corporations that file consolidated federal returns must file separate state extension for each member corporation.	Md. Code Ann. §10-823(2) Md. Regs. Code tit. 3, §03.04.03.04 Form 500E Instructions	89-102
Massachusetts	6-month automatic extension if no tax is due or 100% of tax liability is paid by original due date of return. 6-month automatic extension if Form 355-7004 is filed and the greater of 50% of the tax due or the minimum tax is paid by original due date of return. Additional extension for good cause may be requested if Form 355-7004 is filed by the extended due date.	100% of outstanding estimated tax liability must be paid with Form 355-7004 by original due date to avoid penalties. Electronic filing and payment is mandatory if receipts or sales are \$100,000 or more or if extension payment is \$5000 or more.	Mass. Regs. Code tit. 830, §62C.19.1(3) Tax Information Release 06-21 Tax Information Release 04-30 Department Directive 10-1 Form 1120ME Instructions	89-102
Michigan	<u>Tax years after 2007:</u> 8 month state extension if Form 4 postmarked by original due date of return. <u>Tax years before 2008:</u> Automatic federal extension plus 60 days if Form 4 postmarked by original due date of return or 180-day state extension if Form 4 postmarked by original due date of return.	100% of outstanding tax liability must be paid with Form 4 by original due date to avoid penalties.	Mich. Comp. Laws §206.685(3) Mich. Comp. Laws §208.73 Mich. Comp. Laws §208.1505(3) Mich. Comp. Laws §208.1505(4) Form 3435 Instructions Form 4 Instructions	89-102
Minnesota	7-month automatic extension or automatic extension equal to federal extended due date beyond Minnesota's automatic seven-month extension (for federal extended due dates after May 2008).	90% of tax liability must be paid electronically, by phone, or with PV80 by the original due date and the remaining 10% must be paid when the return is filed to avoid penalties. No paper or electronic request required.	Minn. Stat. §289A.19 Form M4 Instructions	89-102
Mississippi	6-month automatic extension if federal extension is filed and no tax is due. 6-month automatic extension if Form 83-180 is filed by original due date of return.	100% of the tax liability must be paid with Form 83-180 by the original due date, unless already paid, to avoid penalties. Proof of federal extension must be made available upon request.	Miss. Code Ann. §27-7-50 Miss. Reg. 35.III.1.11 Form 83-100 Instructions	89-102
Missouri	6-month automatic extension if federal extension is filed by original due date of return. Additional extensions may be granted for cause if Form MO-7004 is	100% of outstanding tax liability must be paid with Form MO-7004 by the original due date to avoid	Mo. Rev. Stat. §143.551 Form MO-1120S	89-102

	<p>filed by extended due date.</p> <p>6-month automatic extension if Form MO-7004 is filed by original due date of return. Additional extensions may be granted for reasonable cause if Form MO-7004 is filed by extended due date.</p>	<p>penalties. Federal extension must be attached to the MO-7004 or to the return if no MO-7004 was filed. An approved MO-7004 must be attached to the return when filed. Must check box to indicate type of return/extension filed. Blanket and consolidated requests for extension not accepted.</p> <p>Separate extensions must be submitted for each affiliated group member if filing a federal consolidated income tax return and not qualifying to file a consolidated state return.</p>	<p>Instructions Form MO-7004 Instructions</p>	
Montana	<p>6-month automatic extension. Additional time may be granted for good cause.</p>	<p>100% of outstanding tax liability must be paid by the original due date to avoid penalties. No paper or electronic request required.</p>	<p>Mont. Code Ann. §15-31-111(3)(a) Form CLT-4 Instructions</p>	89-102
Nebraska	<p>6-month automatic extension if federal extension is filed by original due date of return. Additional one-month extension may be granted if Form NE 7004N is filed by extended due date.</p> <p>7-month automatic extension available if Form NE 7004N is filed by original due date of return.</p>	<p>100% of outstanding tax liability must be paid with Form 7004N by original due date to avoid penalties. Any federal extension must be attached to return when filed. If additional extension beyond federal extension is sought, attach federal extension to Form 7004N.</p> <p>Members of a unitary group filing a single return using the combined income approach should only request one extension for the entire group. The name, address, Federal ID number, and Nebraska ID number of each corporation included in the combined return must be listed on Form 7004N.</p>	<p>Neb. Rev. Stat. §77-2770 Neb. Admin. Code 24-007 Form 7004N Instructions</p>	89-102
New Hampshire	<p>7-month automatic extension if 100% of tax due is paid or Form BT-EXT is filed by original due date of return.</p>	<p>100% of tax liability must be paid electronically or with Form BT-EXT by original due date, unless already paid, to avoid penalties.</p>	<p>N.H. Rev. Stat. Ann. §77-A:9 N.H. Rev. Stat. Ann. §77-E:8 N.H. Code Admin. R. Ann. 307.08 N.H. Code Admin. R. Ann. 2407.06 Form BT-EXT Instructions</p>	89-102
New Jersey	<p>6-month automatic extension if Form CBT-200-T is filed by original due date of return.</p>	<p>90% of outstanding current year tax liability, or 100% of previous year's tax base, whichever is less, must be paid electronically or with Form CBT-200-T by original</p>	<p>N.J. Stat. Ann. § 54:10A-19 N.J. Admin. Code 18:7-11.12 Form CBT-200-T Instructions</p>	89-102

		due date to avoid penalties.		
New Mexico	<p>6-month automatic extension if federal extension is filed by original due date of return. Additional extension may be granted for cause if written request or Form RPD-41096 is filed by extended due date.</p> <p>60-day extension may be granted for cause if written request or Form RPD-41096 is filed by original due date of return. Additional extensions may be granted for good cause.</p>	<p>100% of tax liability must be paid with Form RPD-41096, unless previously paid, to avoid interest. Extension must be attached to any request for additional filing extensions and also must be attached to return when filed.</p>	<p>N.M. Stat. Ann. §7-1-13(E) N.M. Admin. Code 3.1.4.12 Form CIT-1 Instructions, Corporate Income and Franchise Tax Return Form RPD-41096 Instructions, Application for Extension of Time to File</p>	89-102
New York	<p>6-month automatic extension if estimated tax is paid and Form CT-5, or Form CT-5.3 for corporations filing combined returns, is filed by original due date of return. Additional extensions of up to two additional 3-month periods may be granted if Form CT-5.1 is filed by previous extended due date.</p>	<p>90% of current year's tax liability, including MTA surcharge, or 100% of prior year's tax liability, must be paid with Form CT-5 or CT-5.3 by original due date of return, and any remaining tax liability must be paid by extended due date, to avoid penalties.</p> <p>A corporation being added to a combined group or a group of corporations forming a new combined group must each file their own separate CT-5.</p>	<p>N.Y. Tax Law §213(1) N.Y. Comp. Code R. & Regs. tit. 20, §6-4.4 Form CT-5 Instructions</p>	89-102
North Carolina	<p>6-month automatic extension if Form CD-419 is filed by original due date of return.</p>	<p>100% of outstanding tax liability must be paid with Form CD-419 by original due date to avoid penalties. Electronic filing and payment available.</p>	<p>N.C. Gen. Stat. §105-263 N.C. Admin. Code tit. 17, r. 17:05C.2004 2007-2008 Corporate, Excise, and Insurance Tax Technical Bulletin Form CD-419 Instructions</p>	89-102
North Dakota	<p>Automatic extension equal to federal extension period.</p> <p>Extension may be obtained for good cause if Form 101 is filed by original due date of return.</p>	<p>100% of outstanding tax liability must be paid with Form 40-EXT, or a letter containing specified information along with a state extension approval, to avoid interest. Extension must be attached to return when filed and appropriate box must be checked on front page of return.</p>	<p>Form 40 Instructions Form 101 Instructions</p>	89-102
Ohio	<p>Commercial Activity Tax (CAT) No extensions allowed.</p> <p>Franchise Tax 2-month automatic extension if estimated tax is timely paid by electronic funds transfer or Form 1120ER is filed and second installment of estimated tax is paid by original due date of return.</p> <p>Additional automatic extension to 15th day of month after federal extended due</p>	<p>Franchise Tax 100% of outstanding tax liability must be paid with Form 1120ER or 1120EX by initial extended due date to avoid penalties. Form 1120ER and Form 1120EX must be filed if estimated tax payments by EFT exceeds tax due for the year. If</p>	<p>Ohio Rev. Code Ann. §5733.13 Form 1120 Instructions Form 1120 E/ER/EX Instructions</p>	89-102

	<p>date is available if estimated tax is timely paid by electronic funds transfer or Form 1120EX is filed and balance of tax due is paid by initial extended due date.</p>	<p>additional automatic extension taken, federal extension must be attached to return when filed.</p> <p>Each member of a combined franchise tax report must file its own Form 1120E, 1120ER, and 1120EX.</p>		
Oklahoma	<p>6-month automatic extension if federal extension is filed by original due date of return and no tax is due. Additional 1-month extension may be granted if Form 504 is filed by extended due date.</p> <p>7-month automatic extension if Form 504 is filed by original due date of return.</p>	<p>90% of outstanding tax liability must be paid with Form 504 by original due date of return to avoid penalties. Copy of extension request must be included with return when filed. If federal extension is filed, appropriate box must be checked on front page of return.</p>	<p>Okla. Stat. tit. 68, § 216 Okla. Admin. Code §710:50-3-4 Form 504 Instructions</p>	89-102
Oregon	<p>Automatic extension equal to federal extension period.</p> <p>6-month automatic extension if Form 7004 with "For Oregon only" marked on top of form is attached to return.</p>	<p>90% of tax liability must be paid with Form 20V by original due date of return to avoid penalties. Extension box should be checked on Form 20V at time of remittance. Copy of extension must be attached to return as the last item prior to the federal corporation return. "Extension filed" box must be checked on front page of return.</p>	<p>Or. Rev. Stat. §314.385(1)(c) Or. Admin. R. 150-314.385(1)-(B) Form 20 Instructions Form 20-I Instructions</p>	89-102
Pennsylvania	<p>6-month extension may be granted if: Form REV-853 is filed or online request is submitted by original due date of return; and federal extension is filed.</p>	<p>100% of outstanding tax liability must be paid with Form REV-853, or submitted by EFT for taxes of \$20,000 or more, by original due date of return to avoid penalties. Both copy of federal extension request and state extension approval letter must be attached to return in front of any supporting schedules.</p>	<p>72 P.S. §7405 Form CT-1 Instructions</p>	89-102
Rhode Island	<p>6-month automatic extension if Form RI-7004 is filed and estimated income or franchise tax due, whichever is greater, is paid by original due date of return.</p>	<p>100% of outstanding tax liability must be paid by original due date to avoid penalties.</p>	<p>R.I. Gen. Laws § 44-11-5 Form RI-1120 Instructions Form RI-7004 Instructions</p>	89-102
South Carolina	<p>Automatic extension equal to federal extension period if no tax is due. Additional extensions may be requested by filing an additional federal extension.</p> <p>6-month automatic extension if Form SC-1120-T is filed and tax paid by original due date of return.</p>	<p>90% of tax liability must be paid with Form SC1120-T by original due date of return to avoid penalties. Copy of extension must be attached to return when filed. Electronic filing and payment available.</p> <p>Corporations filing a consolidated return should</p>	<p>S.C. Code Ann. §12-6-4980 Revenue Procedure #93-2 Form SC1120 Instructions Form SC1120T Instructions</p>	89-102

		file a single state extension and attach a schedule listing the corporations included in the consolidation. A federal extension will be accepted if all corporations filing in the state are included in one or more federal extensions.		
Tennessee	6-month automatic extension if no tax is due and federal extension or Form FAE 173 is filed by extended due date of return.	<p>90% of tax liability or \$100 minimum tax, whichever is greater, must be paid with either Form FAE-173 or copy of federal extension by original due date of return to avoid penalties. Extension request need not be filed by original due date if 90% payment requirement has already been met; instead, copy of extension request should be attached to return when filed.</p> <p>Taxpayers included in a federal consolidated return that have tax due must file Form FAE 173 along with the payment for each member of the consolidated group by the original due date. A taxpayer electing to compute its net worth on a consolidated basis must make its extension request and compute the tax payment taking into consideration that its net worth will be computed on a consolidated basis.</p>	<p>Tenn. Code Ann. §67-4-2015 Important Notice No. 04-12 Form FAE 173 Instructions</p>	89-102
Texas	<p>6-month automatic extension for annual reports if applicable extension form below is filed by original due date of report:</p> <ul style="list-style-type: none"> • Form 05-164 for annual revised franchise tax, otherwise known as margin tax, reports due after 2007 tax year. • Form 05-110 or Form 05-141 for annual franchise tax reports due prior to 2008 . <p>3-month automatic extension of annual reports for EFT filers if applicable extension form below is filed by original due date of report. 3-month additional extension if applicable extension form is filed by initial 3-month extended due date:</p> <ul style="list-style-type: none"> • Form 05-164 for annual revised franchise tax reports due after 2007 tax year. • Form 05-110 or Form 05-141 for annual franchise tax reports due prior to 2008 . <p>45-day automatic extension for initial reports if applicable extension form below</p>	<p>90% of current year's outstanding tax liability, or 100% of prior year's tax liability, must be paid by original due date of annual report and remaining balance must be paid by extended due date, to avoid penalties. Penalty for EFT filers will be waived if amount paid equals at least 99% of tax due and balance is paid by extended due date.</p> <p>90% of tax liability must be paid by the original due date of initial reports to avoid penalties.</p> <p>Combined groups can only use the 100% of prior revised franchise tax liability option if all members filed a franchise tax report in the</p>	<p>Tex. Tax Code Ann. §171.202(c) Tex. Tax Code Ann. §171.202(e) Tex. Tax Code Ann. §171.202(f) 34 Tex. Admin. Code §3.585 34 Tex. Admin. Code §3.545 Form 05-164 Instructions Form 05-141 Instructions Form 05-110 Instructions</p>	89-102

	<p>is filed by original due date of report:</p> <ul style="list-style-type: none"> • Form 05-164 for initial revised franchise tax reports due after 2007 tax year. • Form 05-110 or Form 05-141 for initial franchise tax reports due prior to 2008 . 	<p>previous year. Groups that include newly taxable entities or no-nexus members must use the 90% option. An affiliate list on Form 05-165 also must be submitted with the extension.</p> <p>Electronic filing available.</p>		
Utah	6-month automatic extension.	<p>90% of outstanding tax liability (minimum tax if greater), or 100% of prior year's tax must be paid by original due date of return to avoid penalties unless payment extension granted. No paper or electronic extension application required.</p> <p>The tax used to compute the 90% amount includes the interest on installment sales and the recapture of low-income housing credit on the return.</p>	<p>Utah Code Ann. §59-7-505(3) Utah Code Ann. §59-7-507 Form TC-20 Instructions</p>	89-102
Vermont	Automatic federal extension period plus 30 days if federal extension, with fiscal year ending date and state business account number clearly marked, or Form BA-403 is filed and minimum tax paid by original due date of return.	<p>100% of outstanding tax liability must be paid with Form BA-403 by original due date to avoid penalties. Copy of federal extension request must be filed with return. "Extended return" box must be checked on front page of return.</p>	<p>Vt. Stat. Ann. tit 32, §5868 Form CO411 Instructions Form BA-403 Instructions</p>	89-102
Virginia	6-month automatic extension or 30 days after federal extended due date, whichever is later.	<p>90% of tax liability must be paid electronically or with Form 500CP by original due date of return to avoid penalties.</p>	<p>Va. Code. Ann. §58.1-453 Form 500 Instructions Form 500CP Instructions</p>	89-102
West Virginia	<p>Automatic extension equal to federal extension period.</p> <p>6-month state extension for cause if written request is made by extended due date.</p>	<p>100% of outstanding tax liability must be paid with Form WV-CNF-120T by original due date of return to avoid penalties. Copy of federal extension must be attached to return and extended due date entered at top of return.</p>	<p>W. Va. Code §11-24-18 Form WV/CNF-120 Instructions Form WV/CNF-120 Instructions</p>	89-102
Wisconsin	<p>Automatic extension equal to federal extension period plus 30 days.</p> <p>7-month automatic extension or until original due date of corresponding federal return, whichever is later.</p>	<p>No penalty applies, but tax not paid by original due date of return is subject to interest. If relying on federal extension, copy must be attached to return. Box must be checked on front page of return and extended due date entered.</p>	<p>Wis. Stat. §71.24(7) Wis. Admin. Code §2.96(2)(b) Publication 401 Form 4 Instructions</p>	89-102

S Corporations

An automatic six-month federal extension is available to S corporations, if Form 7004 is filed by the original due date of the return. Many states automatically provide an equivalent filing extension if the taxpayer has received a federal filing extension or filed for a state extension by the original due date of the return. The duration of some state extension periods differ from the federal extension and some states recognize federal extensions beyond the 6-month automatic extension. For states that recognize the federal extension, a copy of the federal extension generally must be attached to the state return when filed. An extension of time to file a return is not an extension of time to pay any tax due. Payment of tax is generally required to avoid penalties and interest.

Jurisdiction	S Corporations	Comment	Citation	CCH ¶
Alabama	<p>6-month automatic extension for tax years beginning on or after January 1, 2008.</p> <p>6-month automatic extension for filing composite return, Form PTE-C.</p> <p>For tax years prior to 2008: 6-month automatic extension if federal extension or Form 20-E is filed by original due date of return.</p>	<p>100% of tax liability must be paid by original due date, unless already paid, to avoid penalties.</p> <p>For tax years prior to 2008: 100% of tax liability must be paid by original due date, unless already paid, to avoid penalties. Federal extension must be attached to return when filed directly after the 20C and before the 1120. If federal extension is attached, check the box on the front page of the return.</p>	<p>Alabama Code §40-18-39(a) Ala. Admin. Code r. Reg. 810-3-39-.02 Form 20S Instructions Form 20-E Instructions Form PTE-C Instructions</p>	89-102
Alaska	Automatic extension equal to federal extension period plus 30 days.	100% of outstanding tax liability must be paid by original due date to avoid penalties. Federal extension must be attached to return. If federal extension is attached, check the box on the front page of the return.	<p>Alaska Stat. §40-030(a) Alaska Stat. §43-05-220(a) Form 0405-611 Instructions, Corporation Net Income Tax Return</p>	89-102
Arizona	<p>Automatic extension equal to federal extension period; or</p> <p>6-month automatic state extension if Form 120EXT or Form 204 for composite returns is filed by original due date.</p>	90% of outstanding tax liability must be paid by original due date of return to avoid penalties. If return is filed under extension, check box must be marked on front page of return.	<p>Ariz. Rev. Stat. §42-1107(B) Form 120S Instructions, S Corporation Income Tax Return Form 120EXT Instructions, Application for Automatic Extension of Time to File</p>	89-102
Arkansas	<p>6-month automatic extension if federal extension is filed by original due date of return. Additional 60-day state extension may be requested on Form AR1155.</p> <p>180-day extension may be requested if Form AR1155 is postmarked by original due date.</p>	100% of tax liability must be paid with Voucher 5 by original due date, unless already paid, to avoid penalties. If federal extension granted, check box on front page of return. State extension request should be completed in triplicate and two copies sent to state. Original copy of state extension confirmation must be attached to face of return when filed.	<p>Ark. Code Ann. §26-51-807 Form AR1155 Instructions</p>	89-102
California	<p>7-month automatic extension for S corporations in good standing.</p> <p>6-month automatic extension to file group nonresident (composite) return.</p>	100% of tax liability must be paid with Form FTB 3539, unless already paid or payment is made by EFT, by original due date, to avoid	<p>Cal. Rev. & Tax Code §18604(a) FTB Pub. 1067 Form 100S Instructions</p>	89-102

		<p>interest and penalties. No paper or electronic request required.</p> <p>100% of tax liability on group nonresident return must be paid with Form FTB 3519 by original due date, unless already paid, to avoid penalties. "Group Filing Program MS L170, ATTN: IVS 732" must be typed or printed in top margin of form. In the name, address, and Social Security Number fields of FTB 3519, enter "C" for first name, "SGNF" for last name, and the S corporation's FEIN in the box for the Social Security number.</p>	Form 3519 Instructions	
Colorado	6-month automatic extension.	90% of nonresident members tax liability must be paid with Form DR-158-N by composite return's original due date, unless already paid, to avoid penalties. No paper or electronic request required.	39 Colo. Code Regs. §39-22-608.2(b) Form 106 Instructions Form DR 158-N Instructions	89-102
Connecticut	<p>5-month automatic extension if federal extension and CT-1065/CT-1120SI EXT filed by original due date of return; or</p> <p>5-month state extension for reasonable cause if CT-1065/CT-1120SI EXT is filed by original due date of return. 6-month extension to pay may be granted if payment would cause undue hardship and if CT-1127 filed by original due date.</p>	100% of outstanding composite income tax liability must be paid with CT-1065/CT-1120SI EXT by original due date of return to avoid penalties.	Conn. Agencies Regs. §12-723-1(b)(1) Form CT-1065/CT-1120SI Instructions Form CT-1065/CT-1120SI EXT Instructions	89-102
Delaware	6-month automatic extension if federal extension or Form 1100S-EXT is filed by original due date of return. Additional extension may be granted upon submission of letter by extended due date.	100% of outstanding tax liability must be paid, including payment of personal income tax on behalf of nonresident shareholders, with Form 1100-P-EXT by original due date of return to avoid penalties. Copy of federal extension or approval of additional extension period must be filed with return. "Extension" box must be checked on the front page of the return.	Del. Code Ann. tit. 30, §511(a) Form 1100S Instructions, S Corporation Reconciliation And Shareholders Information Return Form 1100S-EXT Instructions, S Corporation Income Tax Request for Extension	89-102
District of Columbia	6-month automatic extension if Form FR-128 is filed by original due date of return and tax due is paid.	100% of tax liability must be paid by original due date, unless already paid, to avoid penalties. Blanket requests for extensions will not be accepted. Extension must be attached to return.	D.C. Code Ann. §47-1805.03(b) Form D-20 Instructions Form FR-128 Instructions	89-102
Florida	6-month extension may be granted if Form F-7004 is filed by the original due	100% of tax liability must be paid with F-7004 by original	Fla. Stat. ch. 220.222 Form F-1120	89-102

	date and federal extension is filed or good cause is shown.	due date, unless already paid, to avoid penalties. Extension must be attached to return and box checked on the front page of the return. Extension is voided if tax liability is not paid or if amount paid is underpaid by the greater of \$2,000 or 30% of tax shown when filed. Only S corporations that file a federal return reporting built-in gains or passive-investment income are required to file.	Instructions Form F-7004 Instructions	
Georgia	6-month automatic extension if federal extension is filed by original due date of return. 6-month extension may be granted if Form IT-303 is filed by original due date of return and reasonable cause, including why application for federal extension not made, is shown. 6-month automatic extension of time to file composite return if Form IT-303 filed by original due date of return.	100% of tax liability must be paid with Form IT 560C if state extension by original due date of return to avoid penalties. Federal extension request must be attached to state return. State extension form must be completed in triplicate and one copy attached to return when filed. 100% of the composite return tax liability must be paid with Form CR-ES by the original due date of the return, unless already paid, to avoid penalties.	Ga. Code Ann. §48-7-57(d) Ga. Comp. R. & Regs. r 560-7-8-.08 Form IT-303 Instructions Form CR-ES Instructions Form 700 Instructions	89-102
Hawaii	6-month automatic extension if Form N-301 is filed by original due date of return and tax due is paid.	100% of tax liability must be paid with Form N-301 by original due date, unless already paid, to avoid penalties. Extension request may be filed electronically.	Haw. Rev. Stat. §235-98 Haw. Reg. §18-235-98 Form N-301 Instructions	89-102
Idaho	6-month automatic extension.	80% of current year's tax liability or 100% of prior year's tax liability must be paid with Form 41ES by original due date of return to avoid penalties. No paper or electronic extension application required.	Idaho Code §63-3033 Form 41S Instructions Form 41ES Instructions	89-102
Illinois	7-month automatic extension for annual returns. 6-month automatic extension for composite returns. Additional extension will be granted if federal extension is granted beyond the automatic federal six-month extension	No paper or electronic request necessary. 100% of tax liability must be paid with Form IL-505-B by original due date, unless already paid, to avoid penalties. Do not use IL-505-I to submit composit tax payments	35 ILCS 5/505(b) 35 ILCS 5/602(a) 86 Ill. Admin. Code 100.5020 Form IL-1023-C Instructions	89-102
Indiana	6-month automatic extension plus 30 days if federal extension is filed by original due date of return. Additional extension may be granted if written request is made by extended due date and reasonable cause is shown.	90% of tax liability must be paid with Form IT-6 by original due date, unless already paid, to avoid penalties. Federal extension form must be attached to return and extension box	Ind. Code §6-8.1-6-1 Information Bulletin #15 Form IT-20S Instructions	89-102

	60-day automatic state extension if written request is made by original due date of return and 90% of tax paid.	must be checked on front page of return. Federal electronic confirmation number must also be entered under the checkbox.		
Iowa	6-month automatic extension if 90% of tax due paid by original due date.	90% of tax liability must be paid with Form 42-019 by original due date, unless already paid, to avoid penalties. No paper or electronic extension application required.	Iowa Admin. Code r. 701 39.2(422) Iowa Admin. Code r. 701 52.2(422) Form IA 1120S Instructions	89-102
Kansas	6-month automatic extension if federal extension request attached to return or state extension requested by original due date.	100% of tax liability must be paid with Form K-120V by original due date, unless already paid, to avoid penalties.	Kan. Stat. Ann. §79-3221(c) Kan. Admin. Regs. 92-12-67 Form K-120S Instructions	89-102
Kentucky	6-month automatic extension if federal extension or Form 720SL is filed by the original due date of the return.	100% of outstanding limited liability entity tax (LLET) must be paid with Form 720SL by original due date to avoid penalties. Copy of extension must be attached to return when filed.	Ky. Rev. Stat. Ann. §131.081(11) Ky. Rev. Stat. Ann. §141.170(1) 103 Ky. Admin. Regs. 15:050 Form 720SL Instructions, Application for Six-Month Extension of Time to File Corporation or Limited Liability Pass-Through Entity Return	89-102
Louisiana	Automatic extension equal to federal extended due date. Additional 2 month extension if form CIFT 620EXT is filed. 7-month automatic extension if Form CIFT 620EXT is filed and tax due paid by the original due date.	100% of the tax liability must be paid with CIFT 620EXT by original due date, unless already paid, to avoid penalties. Electronic filing available.	La. Rev. Stat. Ann. §47:287.614(D) RIB No. 09-055 Form CIFT-620EXT Instructions	89-102
Maine	7-month automatic extension.	No paper or electronic extension request required	Me. Rev. Stat. Ann. tit. 36, §5231(1) Form 1065ME/1120S-ME Instructions	89-102
Maryland	7-month automatic extension provided Form 510E is filed by original due date of return and any tax due is paid.	100% of tax liability must be paid with Form 510E by due date of original return, unless already paid, to avoid penalties. Extension requests may be submitted electronically or by telefile if no tax is due, unless it is the LLC's first filing.	Md. Regs. Code tit. 03, §03.04.07.03 Form 510E Instructions	89-102
Massachusetts	6-month automatic extension if no tax is due or 100% of tax liability is paid by original due date of return. 6-month automatic extension if Form 355-7004 is filed and the greater of 50% of the tax due or the minimum tax is paid by original due date of return. Additional extension for good cause may be requested if Form 355-7004 is filed by the	100% of estimated tax liability must be paid with Form 355-7004 by original due date, unless already paid, to avoid penalties. Electronic filing and payment is mandatory if receipts or sales are \$100,000 or more or if extension payment is \$5000 or more.	Mass. Regs. Code tit. 830, §62C.19.1(3) Tax Information Release 06-21 Tax Information Release 04-30 Form 355S Instructions Form 355-7004 Instructions	89-102

	extended due date.			
Michigan	<p>Tax years after 2007: 8 month state extension if Form 4 postmarked by original due date of return.</p> <p>Tax years before 2008: Automatic federal extension plus 60 days if Form 4 postmarked by original due date of return or 180-day state extension if Form 4 postmarked by original due date of return.</p>	100% of outstanding tax liability must be paid with Form 4 by original due date to avoid penalties	Mich. Comp. Laws §206.685(3) Mich. Comp. Laws §208.73 Mich. Comp. Laws §208.1505(3) Mich. Comp. Laws §208.1505(4) Form 3435 Instructions Form 4 Instructions	89-102
Minnesota	6-month automatic extension or automatic extension equal to federal extended due date beyond Minnesota's automatic six-month extension (for federal extended due dates after May 2008)	100% of outstanding tax liability must be paid electronically or with PV81 by original due date to avoid penalties. No paper or electronic request required.	Minn. Stat. §289A.19(1) Form M8 Instructions, S Corporation Return	89-102
Mississippi	6-month automatic extension if Form 83-180 is filed by original due date of return and payment of tax due.	100% of the tax liability must be paid with Form 83-180 by the original due date, unless already paid, to avoid penalties. Proof of federal extension must be made available upon request.	Miss. Code. Ann. §27-7-50 Miss. Reg. 35.III.1.11 Form 85-105 Instructions	89-102
Missouri	<p>6-month automatic extension if federal extension is filed by original due date of return. Additional extensions may be granted for cause if Form MO-7004 is filed by extended due date.</p> <p>6-month automatic extension if Form MO-7004 is filed by original due date of return. Additional extensions may be granted for reasonable cause if Form MO-7004 is filed by extended due date.</p>	100% of the tax liability must be paid with Form MO-7004 by the original due date, unless already paid, to avoid penalties. Federal extension must be attached to the MO-7004 or to the return if no MO-7004 was filed. An approved MO-7004 must be attached to the return when filed. Must check box to indicate type of return/extension filed. Blanket and consolidated requests for extension not accepted.	Mo. Rev. Stat. §143.551 Form MO-1120S Instructions Form MO-7004 Instructions	89-102
Montana	Automatic extension equal to federal extension period.	100% of composite tax liability must be paid by original due date to avoid penalties. Extension indicator box must be checked on page 2 of CLT-4S and copy of federal extension must be attached to state return.	Mont. Admin. R. 42.9.401(3) Form CLT-4S Instructions	89-102
Nebraska	<p>6-month automatic extension if federal extension is filed by original due date of return. Additional one-month extension may be granted if Form NE 7004N is filed by extended due date.</p> <p>7-month automatic extension available if Form NE 7004N is filed by original due date of return.</p>	100% of outstanding tax liability must be paid with Form 7004N by original due date of return to avoid penalties. Any federal extension must be attached to return when filed. If additional extension beyond federal extension is sought, attach federal extension to Form 7004N.	Neb. Rev. Stat. §77-2770 Neb. Admin. Code 24-007 Form 7004N Instructions	89-102
New	7-month automatic extension if 100% of	100% of tax liability must be	N.H. Rev. Stat. Ann.	89-102

Hampshire	tax due is paid or Form BT-EXT is filed by original due date of return.	paid electronically or with Form BT-EXT by original due date, unless already paid, to avoid penalties.	§77-A:9 N.H. Rev. Stat. Ann. §77-E:8 N.H. Code Admin. R. Ann. 307.08 N.H. Code Admin. R. Ann. 2407.06 Form BT-EXT Instructions	
New Jersey	6-month automatic extension if Form CBT-200-T is filed by original due date of return.	100% of nonconsenting shareholders' withholding tax liability must be paid electronically or with Form CBT-100S-V by the original due date, unless previously paid, to avoid penalties.	N.J. Admin. Code tit. 18, §18:7-11.12 Form CBT-100S Instructions	89-102
New Mexico	6-month automatic extension if federal extension is filed by original due date of return. Additional extension may be granted for cause if written request or Form RPD-41096 is filed by extended due date. 60-day extension may be granted for cause if written request or Form RPD-41096 is filed by original due date of return. Additional extensions may be granted for good cause.	100% of tax liability must be paid with Form RPD-41096, unless previously paid, to avoid penalties. Extension must be attached to any request for additional filing extensions and also must be attached to return when filed.	N.M. Stat. Ann. §7-1-13(E) N.M. Admin. Code tit. 3, §3.1.4.12(E) Form S-Corp Instructions, Sub-Chapter S Corporate Income and Franchise Tax Return Form RPD-41096 Instructions, Application for Extension of Time to File	89-102
New York	6-month automatic extension if Form CT-5.4 is filed by original due date of return.	90% of current year's tax liability, or 100% of prior year's tax liability, must be paid with Form CT-5.4 by original due date of return, and any remaining tax liability must be paid by extended due date, to avoid penalties.	Form CT 5.4 Instructions	89-102
North Carolina	6-month (7-month prior to 2008 taxable year) automatic extension if Form CD-419 is filed by original due date of return.	100% of outstanding tax liability must be paid with Form CD-419 by original due date to avoid penalties. Electronic filing and payment available.	N.C. Gen. Stat. §105-263 N.C. Admin. Code tit. 17, r. 17:05C.2004 Form CD-419 Instructions	89-102
North Dakota	Automatic extension equal to federal extension period. Extension may be obtained for good cause if Form 101 is filed by original due date of return.	100% of outstanding tax liability must be paid with Form 60-EXT by extended due date of return to avoid penalties. Appropriate box must be checked on front page of return. Federal extension should be retained for records.	N.D. Cent. Code §57-38-34(6) Form 60 Instructions Form 101 Instructions	89-102
Ohio	Commercial Activity Tax (CAT) No extensions allowed. Franchise Tax Automatic extension equal to federal extension.	Franchise Tax 100% of outstanding nonresident withholding and/or entity tax liability must be paid with Form IT 1140 EXT by original due date to	Ohio Rev. Code Ann. §5747.42(E) Form IT 1140 Instructions	89-102

		avoid penalties.		
Oklahoma	<p>6-month automatic extension if federal extension is filed by original due date of return and no tax is due. Additional 1-month extension may be granted if Form 504 is filed by extended due date.</p> <p>7-month automatic extension if Form 504 is filed by original due date of return.</p>	<p>90% of tax liability must be paid with credit card or Form 504 by original due date of return to avoid penalties. Copy of extension request must be included with return when filed.</p>	<p>Okla. Stat. tit. 68, §216 Okla. Admin. Code §710:50-3-4 Form 504 Instructions Form 512S Instructions</p>	89-102
Oregon	<p>Automatic extension equal to federal extension period.</p> <p>6-month automatic extension if Form 7004 with "For Oregon only" marked on top of form is attached to return.</p>	<p>90% of tax liability must be paid with Form 20V by original due date of return to avoid penalties. Extension box should be checked on Form 20V at time of remittance. Copy of extension must be attached to return as the last item prior to the federal corporation return. "Extension filed" box must be checked on front page of return.</p>	<p>Or. Rev. Stat. §314.385(1)(c) Or. Admin. R. 150-314.385(1)-(B)(3) Form 20-S Instructions</p>	89-102
Pennsylvania	<p>Automatic extension equal to federal extension period. Federal extension does not grant extension to file a consolidated return on behalf of nonresident owners.</p> <p>5-month state extension may be granted for cause if Form REV-276 is filed by original due date of return.</p>	<p>Letter of approval will not be sent to taxpayer. Copy of federal extension or explanation statement with electronic confirmation number must be submitted with return. Extension request oval must be filled in at top of return.</p>	<p>61 Pa. Code §117.14(b)(1) Form PA-20S/PA-65 Instructions</p>	89-102
Rhode Island	<p>6-month automatic extension if Form RI-7004 is filed and estimated tax is paid by original due date of return.</p>	<p>100% of outstanding tax liability must be paid by original due date to avoid penalties.</p>	<p>R.I. Gen. Laws §44-11-5 Form RI-7004 Instructions</p>	89-102
South Carolina	<p>Automatic extension equal to federal extension period if no tax is due. Additional extensions may be requested by filing an additional federal extension.</p> <p>180-day automatic extension if SC-1120-T is filed paid by original due date of return. Additional extensions may be requested by letter.</p>	<p>90% of tax liability must be paid with Form SC1120-T by original due date of return to avoid penalties. Copy of extension must be attached to return when filed. Electronic filing and payment available.</p>	<p>S.C. Code Ann. §12-6-4980(B) Revenue Procedure #93-2 Form SC1120 Instructions Form SC1120T Instructions</p>	89-102
Tennessee	<p>6-month automatic extension if no tax is due and federal extension or Form FAE 173 is filed by extended due date of return.</p>	<p>90% of tax liability or \$100 minimum tax, whichever is greater, must be paid with either Form FAE-173 or copy of federal extension by original due date of return to avoid penalties. Copy of extension request must be attached to return.</p>	<p>Tenn. Code Ann. §67-4-2015 Important Notice No. 04-12 Form FAE 173 Instructions</p>	89-102
Texas	<p>6-month automatic extension for annual reports if applicable extension form below is filed by original due date of report:</p> <ul style="list-style-type: none"> Form 05-164 for annual revised franchise tax, otherwise known as margin tax, reports due after 	<p>90% of current year's outstanding tax liability, or 100% of prior year's tax liability, must be paid by original due date of annual report and remaining balance must be paid by extended due date, to avoid</p>	<p>Tex. Tax Code Ann. §171.202(c) Tex. Tax Code Ann. §171.202(e) Tex. Tax Code Ann. §171.202(f) 34 Tex. Admin. Code §3.585</p>	89-102

	<p>2007 tax year.</p> <ul style="list-style-type: none"> Form 05-110 or Form 05-141 for annual franchise tax reports due prior to 2008 . <p>3-month automatic extension of annual reports for EFT filers if applicable extension form below is filed by original due date of report. 3-month additional extension if applicable extension form is filed by initial 3-month extended due date:</p> <ul style="list-style-type: none"> Form 05-164 for annual revised franchise tax reports due after 2007 tax year. Form 05-110 or Form 05-141 for annual franchise tax reports due prior to 2008 . <p>45-day automatic extension for initial reports if applicable extension form below is filed by original due date of report:</p> <ul style="list-style-type: none"> Form 05-164 for initial revised franchise tax reports due after to 2007 tax year. Form 05-110 or Form 05-141 for initial franchise tax reports due prior to 2008 . 	<p>penalties. Penalty for EFT filers will be waived if amount paid equals at least 99% of tax due and balance is paid by extended due date.</p> <p>90% of tax liability must be paid by the original due date of initial reports to avoid penalties.</p> <p>Combined groups can only use the 100% of prior revised franchise tax liability option if all members filed a franchise tax report in the previous year. Groups that include newly taxable entities or no-nexus members must use the 90% option. An affiliate list on Form 05-165 also must be submitted with the extension.</p> <p>Electronic filing available.</p>	<p>34 Tex. Admin. Code §3.545 Form 05-164 Instructions Form 05-141 Instructions Form 05-110 Instructions</p>	
Utah	6-month automatic extension.	90% of current year's tax liability or 100% of prior year's tax must be paid by original due date of return to avoid penalties. No paper or electronic extension application required.	<p>Utah Code Ann. §59-7-505(3) Utah Code Ann. §59-7-507 Form TC-20S Instructions</p>	89-102
Vermont	Automatic federal extension period plus 30 days if federal extension, with fiscal year ending date and state business account number clearly marked, or Form BA-403 is filed and minimum tax paid by original due date of return.	100% of tax liability must be paid with Form BA-403 by original due date, unless already paid, to avoid penalties. Copy of federal extension request must be filed with return.	Form BI-471 Instructions Form BA-403 Instructions	89-102
Virginia	6-month automatic extension or 30 days after federal extended due date, whichever is later.	90% of outstanding withholding tax liability must be paid with Form 502W by original due date of return to avoid penalties. No paper or electronic extension application required.	<p>Va. Code Ann. §58.1-393.1(A) Form 502 Instructions</p>	89-102
West Virginia	Automatic extension equal to federal extension period if no tax due; or State extension is available if Form WV/SPF-100T is filed by original due date of return.	100% of outstanding franchise tax liability must be paid with Form WV/SPF-100T by original due date of return to avoid penalties. 90% of nonresident withholding tax liability for taxable year or 100% of tax paid for prior 12-month taxable year, also must be paid with Form WV/SPF-100T. Copy of federal extension must be attached	Form WV/SPF-100 Instructions, Income/Business Franchise Tax Return for S Corporation and Partnership Form WV/SPF-100T Instructions, Extension of Time to File Information Returns	89-102

		to return and extended due date entered at top of return.		
Wisconsin	Automatic extension equal to federal extension period plus 30 days. 7-month automatic extension or until original due date of corresponding federal return, whichever is later.	No penalty applies, but tax not paid by original due date of return is subject to interest. If relying on federal extension, copy must be attached to return. Box must be checked on front page of return and extended due date entered.	Wis. Stat. §71.24(7) Wis. Admin. Code §2.96(2)(b) Publication 401 Form 5S Instructions	89-102

Business Income Tax > Filing Requirements > Extensions >

Partnerships

An automatic five-month federal extension is available to partnerships, if Form 7004 is filed by the original due date of the return. The federal extension period was reduced from 6 months to 5 months for returns due after December 31, 2008. Many states automatically provide an equivalent filing extension if the taxpayer has received a federal filing extension. Most states also provide a separate state extension request, however, the duration of the state extension periods may differ from the federal automatic extension period. A copy of the federal or state extension request form generally must be attached to the state return when filed. In several states, extensions are available without any paper or electronic filing requirement. An extension of time to file a return is not an extension of time to pay any tax due. Payment of outstanding tax liability by the original due date of the return is generally required to avoid penalties and interest.

Jurisdiction	Partnerships	Comment	Citation	CCH ¶
Alabama	5-month automatic extension. An entity that fails to file return by extended due date may not be granted an automatic extension the following year, but may be required to request extension in writing. 6-month automatic extension for filing composite return, Form PTE-C. 6-month automatic extension for 2007 tax year, if federal extension or Form 20E is filed by original due date of return. 6-month automatic extension for tax years prior to 2007, if Form 4868A is filed by original due date of return. Federal extension not accepted.	100% of outstanding tax liability must be paid by original due date to avoid penalties.	Ala. Admin. Code r. 810-3-28-01 Form 65 Instructions, Partnership/Limited Liability Company Return of Income	89-102
Alaska	Automatic extension equal to federal extension period plus 30 days.	Federal extension must be attached to state return. Partnerships doing business in Alaska without corporate partners are not required to file returns.	Form 0405-611 Instructions, Corporation Net Income Tax Return	89-102
Arizona	Automatic extension equal to federal extension period; or 5-month automatic state extension (6-month automatic extension for tax years beginning before 2009) if Form 120EXT or Form 204 for composite returns is filed by original due date.	90% of outstanding tax liability must be paid by original due date of composite return to avoid penalties. If return is filed under extension, check box must be marked on front page of return.	Ariz. Rev. Stat. §42-1107(A) Form 165 Instructions, Partnership Income Tax Return Form 120EXT Instructions, Application for Automatic Extension of Time to File	89-102
Arkansas	6-month automatic extension if federal extension is filed by original due date of return. Additional 60-day state extension	100% of outstanding tax liability must be paid with Voucher 5 by original due	Ark. Code Ann. §26-18-505 Form AR1055	89-102

	<p>may be requested on Form AR1155.</p> <p>180-day extension may be requested if Form AR1155 is postmarked by original due date.</p>	<p>date. If federal extension granted, check box on front page of return. State extension request should be completed in triplicate and two copies sent to state. Original copy of state extension confirmation must be attached to face of return when filed.</p>	<p>Instructions</p>	
California	<p>6-month automatic extension.</p> <p>6-month automatic extension to file group nonresident (composite) return.</p>	<p>No paper or electronic request required.</p> <p>100% of outstanding tax liability on group nonresident return must be paid with Form FTB 3519 by original due date to avoid penalties. "Group Filing Program MS L170, ATTN: IVS 732" must be typed or printed in top margin of form. In the name, address, and Social Security Number fields of FTB 3519, enter "A" for first name, "PTSP" for last name, and the partnership's FEIN in the box for the Social Security number.</p>	<p>Cal. Rev. & Tax Code §18567 Cal. Rev. & Tax Code §18604(a) FTB Pub. 1067 Form FTB 3539 Instructions Form 3519 Instructions</p>	89-102
Colorado	<p>6-month automatic extension.</p>	<p>90% of outstanding nonresident members tax liability must be paid with Form DR-158-N by composite return's original due date to avoid penalties. No paper or electronic request required.</p>	<p>39 Colo. Code Regs. §39-22-608.2(b) Form 106 Instructions Form DR 158-N Instructions</p>	89-102
Connecticut	<p>5-month automatic extension if federal extension and CT-1065/CT-1120SI EXT filed by original due date of return; or</p> <p>5-month state extension for reasonable cause if CT-1065/CT-1120SI EXT is filed by original due date of return. 6-month extension to pay may be granted if payment would cause undue hardship and if CT-1127 filed by original due date.</p>	<p>100% of outstanding composite income tax liability must be paid with CT-1065/CT-1120SI EXT by original due date of return to avoid penalties.</p>	<p>Conn. Agencies Regs. §12-723-1(b)(1) Form CT-1065/CT-1120SI Instructions Form CT-1065/CT-1120SI EXT Instructions</p>	89-102
Delaware	<p>Automatic extension to file entity or nonresident composite return equal to federal extension if copy of federal extension is submitted by original due date of return.</p>	<p>Photocopy of federal extension must be attached to return when filed.</p>	<p>Del. Code Ann. tit. 30, §511(a) Form 300 Instructions, Partnership Return Form 200C Instructions, Composite Personal Income Tax Return</p>	89-102
District of Columbia	<p>6-month automatic state extension if Form FR-128 is filed by original due date of return and tax due is paid.</p>	<p>100% of tax liability must be paid by original due date, unless already paid, to avoid penalties. Blanket requests for extensions will not be accepted. Extension must be attached to return.</p>	<p>D.C. Code Ann. §47-1805.03(b) Form D-65 Instructions Form FR-128 Instructions</p>	89-102

Florida	5-month state extension may be granted if Form F-7004 is filed by the original due date and federal extension is filed or good cause is shown.	Form F-7004 must be attached to the return. A corporate partner that requires an extension of time for filing its Form F-1120, must file a separate Form F-7004. Partnerships doing business in Florida without corporate partners are not required to file returns.	Fla. Stat. ch. 220.222(2)(a) Fla. Admin. Code Ann. r. 12C-1.0222(2)(a)(4) Form F-1065 Instructions	89-102
Georgia	Automatic extension equal to federal extension period; or 6-month state extension may be granted if Form IT-303 is filed by original due date of return and reasonable cause, including why application for federal extension not made, is shown. 6-month automatic extension of time to file composite return if Form IT-303 filed by original due date of return.	Federal extension request must be attached to state return. State extension form must be completed in triplicate and one copy attached to return when filed. 100% of outstanding composite return tax liability must be paid with Form CR-ES by original due date of the return to avoid penalties. Beginning with tax year 2010, automatic extension not to exceed 5 months.	Ga. Code Ann. §48-7-57(d) Ga. Comp. R. & Regs. r 560-7-8-.08 Informational Bulletin IT 2009-5-29 Form IT-303 Instructions, Application for Extension of Time for Filing State Income Tax Returns Form IT-CR Instructions, Georgia Non-Resident Composite Tax Return	89-102
Hawaii	6-month automatic extension for returns filed after October 5, 2007, if Form N-100 is filed by original due date. 3-month automatic extension for returns filed before October 6, 2007, if Form N-300 was filed by original due date. 3-month additional extension for reasonable cause if Form N-300A was filed by extended due date.	Form N-100 may be filed electronically. Form N-300 could be filed electronically. Form N-300A could not be filed electronically.	Haw. Rev. Stat. §235-98 Haw. Admin. Code §18-235-98(d) Form N-100 Instructions	89-102
Idaho	6-month automatic extension.	80% of current year's tax liability or 100% of prior year's tax liability must be paid with Form 41ES by original due date of return to avoid penalties. No paper or electronic extension application required.	Idaho Code §63-3033 Form 65 Instructions Form 41ES Instructions	89-102
Illinois	6-month automatic extension or federal extension period, plus one month.	No paper or electronic request necessary. 100% of outstanding tax liability must be paid with Form IL-505-B by original due date to avoid penalties. Do not use IL-505-I to submit composit tax payments	35 ILCS 5/505(b) 35 ILCS 5/602(a) 86 Ill. Admin. Code 100.5020 Form IL-1065 Instructions, Illinois Partnership Replacement Tax Return	89-102
Indiana	Automatic extension equal to federal extension period plus 30 days; or 60-day automatic state extension if written request is made by original due date of return and 90% of tax paid.	Federal extension form must be attached to return and extension box must be checked on front page of return.	Ind. Code §6-8.1-6-1(c) Form IT-65 Instructions, Indiana Partnership Return	89-102
Iowa	6-month automatic extension.	90% of tax liability must be paid with Form 42-019 by original due date, unless	Iowa Admin. Code r. 701.39.2(422) Iowa Admin. Code r.	89-102

		already paid, to avoid penalties. No paper or electronic extension application required.	701 52.2(422) Form IA 1065 Instructions	
Kansas	6-month automatic extension if federal extension request attached to return or state extension requested by original due date.	100% of estimated tax due must be paid by original due date of return to avoid interest and penalties.	Kan. Stat. Ann. §79-3221(c) Kan. Admin. Regs. 92-12-67 Form K-120S Instructions	89-102
Kentucky	Automatic extension equal to federal extension period; or 6-month automatic state extension if Form 40A102 for general partnerships or Form 720SL for limited partnerships is filed by the original due date of the return.	General partnerships must provide a reason, other than inability to pay, for state extension, however, the general partnership will be notified only if the application is denied. Extension must be attached to state return when filed. Limited partnerships must pay 100% of outstanding limited liability entity tax (LLET) with Form 720SL by original due date to avoid penalties. Copy of extension must be attached to return when filed.	Ky. Rev. Stat. Ann. §131.081(11) Ky. Rev. Stat. Ann. §141.170(1) 103 Ky. Admin. Regs. 15:050 Form 40A102 Instructions, Application for Extension of Time to File Individual, General Partnership and Fiduciary Income Tax Returns Form 720SL Instructions, Application for Six-Month Extension of Time to File Corporation or Limited Liability Pass-Through Entity Return	89-102
Louisiana	Automatic extension equal to federal extension period; or 6-month automatic state extension if Form 6466 or Form R-6467S for composite returns is filed by original due date of return.	Federal extension request must be attached to state return.	La. Rev. Stat. Ann. §47:103(D) Form R 6467S Instructions, Application for Extension of Time to File Louisiana Composite Partnership Return or Team Composite Income Tax Return	89-102
Maine	6-month automatic extension.	No paper or electronic extension request required	Me. Rev. Stat. Ann. tit. 36, §5231(1) Form 1065ME/1120S-ME Instructions	89-102
Maryland	6-month automatic state extension if Form 510E is filed by original due date of return and any tax due is paid.	100% of outstanding tax liability must be paid with Form 510E by due date of original return to avoid penalties. Extension requests may be submitted electronically or by telefile if no tax is due, unless it is the entity's first filing.	Md. Regs. Code tit. 03, §03.04.07.03 Form 510E Instructions	89-102
Massachusetts	6-month automatic extension if no tax due or if Form M-8736 filed by original due date of return.	Application may be filed electronically.	Mass. Regs. Code tit. 830, §62C.19.1(5)(c) TIR 06-21 Form M-8736 Instructions	89-102
Michigan	Tax years after 2007:	100% of outstanding tax	Mich. Comp. Laws	89-102

	<p>8 month state extension if Form 4 postmarked by original due date of return.</p> <p>Tax years before 2008: Automatic federal extension plus 60 days if Form 4 postmarked by original due date of return or 180-day state extension if Form 4 postmarked by original due date of return.</p>	liability must be paid with Form 4 by original due date to avoid penalties	<p>§206.685(3) Mich. Comp. Laws §208.73 Mich. Comp. Laws §208.1505(3) Mich. Comp. Laws §208.1505(4) Form 3435 Instructions, Single Business Tax Annual Return Form 4 Instructions, Application for Extension of Time to File Michigan Tax Returns</p>	
Minnesota	6-month automatic extension or automatic extension equal to federal extended due date beyond Minnesota's automatic six-month extension (for federal extended due dates after May 2008)	100% of outstanding tax liability must be paid with PV83 by original due date to avoid penalties. No paper or electronic request required.	<p>Minn. Stat. §289A.19(1) Form M3 Instructions, Partnership Return</p>	89-102
Mississippi	<p>Automatic extension equal to federal extension; or</p> <p>State extension may be granted if good cause shown.</p>	Proof of federal extension must be made available upon request.	<p>Miss. Code Ann. §27-7-50 Miss. Reg. 35.III.1.11 Form 86-105 Instructions</p>	89-102
Missouri	<p>Automatic extension equal to federal extension period if no tax due. Additional extensions may be granted for cause if Form MO-60 is filed by extended due date expires.</p> <p>5-month automatic extension if Form MO-60 is filed by original due date of return. Additional extensions may be granted for reasonable cause if Form MO-60 is filed by extended due date.</p>	100% of outstanding tax liability must be paid with Form MO-60 by the original due date to avoid penalties. Federal extension must be attached to the MO-60 or to the return if no MO-60 was filed. An approved MO-60 must be attached to the return when filed. Must check box to indicate type of return/extension filed. Blanket requests for extension not accepted.	<p>Mo. Rev. Stat. §143.551 Form MO-60 Instructions, Application for Extension of Time to File</p>	89-102
Montana	Automatic extension equal to federal extension period.	100% of composite tax liability must be paid by original due date to avoid penalties. Extension indicator box must be checked on page 2 of PR-1 and copy of federal extension must be attached to state return.	<p>Mont. Admin. R. 42.9.301(3) Form PR-1 Instructions</p>	89-102
Nebraska	<p>Automatic extension equal to federal extension period. Additional state extension may be requested before federal extended due date expires.</p> <p>7-month automatic state extension if Form NE 7004N is filed by original due date of return.</p>	100% of nonresident withholding tax liability must be paid with Form 7004N by original due date of return to avoid penalties. Any federal extension must be attached to return when filed. If additional extension beyond federal extension is sought, attach federal extension to Form 7004N.	<p>Neb. Rev. Stat. §77-2770 Neb. Admin. Code 24-007 Form 7004N Instructions, Application for Automatic Extension of Time to File Nebraska Corporation, Fiduciary, or Partnership Return</p>	89-102
New	7-month automatic extension if 100% of	100% of outstanding tax	N.H. Rev. Stat. Ann.	89-102

Hampshire	tax due is paid or Form BT-EXT is filed by original due date of return.	liability must be paid electronically or with Form BT-EXT by original due date to avoid penalties.	§77-A:9 N.H. Rev. Stat. Ann. §77-E:8 N.H. Code Admin. R. Ann. 307.08 N.H. Code Admin. R. Ann. 2407.06 Form BT-EXT Instructions	
New Jersey	5-month automatic extension if federal extension is filed or federal Form 7004 is filed as state extension request by original due date of return.	80% of outstanding nonresident partner's tax liability must be paid with Form PART-200-T and Form Part-100 by original due date of return to avoid penalties. Federal extension must be filed with state return and the box labeled "Application for Federal Extension is attached" must be checked.	N.J. Admin. Code tit. 18. §18:35-11.3(c) Form NJ-1065 Instructions, New Jersey Partnership Return	89-102
New Mexico	Automatic extension equal to federal extension period. Additional extension may be granted for cause if written request or Form RPD-41096 is filed by extended due date. 60-day extension may be granted for cause if written request or Form RPD-41096 is filed by original due date of return. Additional extensions may be granted for good cause.	100% of outstanding nonresident withholding tax liability must be paid with Form RPD-41096 to avoid penalties. Extension must be attached to any request for additional filing extensions and also must be attached to return when filed.	N.M. Stat. Ann. §7-1-13(E) N.M. Admin. Code tit. 3. §3.1.4.12 Form PTE Instructions Form RPD-41096 Instructions	89-102
New York	5-month automatic state extension if Form IT-370-PF is filed by original due date of return.	Automatic extension period is 6 months for electing large partnerships allowed an automatic 6-month extension for federal purposes. Electronic filing available. For tax years before 2011, federal extension form could be filed in place of Form IT-370-PF.	N.Y. Comp. Code R. & Regs. tit. 20. §157.2(a) Important Notice N-11-16 IT-370-PF Instructions	89-102
North Carolina	6-month automatic state extension if Form D-410P is filed by original due date of return.	90% of nonresident withholding liability must be paid with D-410P by original due date of return, and any remaining tax liability must be paid by extended due date, to avoid penalties.	N.C. Gen. Stat. §105-263 N.C. Admin. Code tit. 17, r. 17:06B.0107 Form D-410P Instructions, Application for Extension for Filing Individual Income Tax Return	89-102
North Dakota	Automatic extension equal to federal extension period; or State extension may be obtained for good cause if Form 101 is filed by original due date of return.	100% of nonresident withholding or composite return tax liability must be paid with Form 58-EXT by original due date of return to avoid penalties. Appropriate box must be checked on front page of return. Federal extension should be retained for	N.D. Cent. Code §57-38-34(6) Form 58 Instructions, Partnership Income Tax Return Form 101 Instructions, Application for Extension of Time to File a North Dakota Tax Return	89-102

		records.		
Ohio	<p><u>Commercial Activity Tax (CAT)</u> No extensions allowed.</p> <p><u>Franchise Tax</u> Automatic extension equal to federal extension.</p>	<p><u>Franchise Tax</u> 100% of outstanding nonresident withholding and/or entity tax liability must be paid with Form IT 1140 EXT by original due date to avoid penalties.</p>	<p>Ohio Rev. Code Ann. §5747.42(E) Form IT 1140 Instructions Form 4708 Instructions</p>	89-102
Oklahoma	<p>Automatic extension equal to federal extension period if no tax due. Additional state extension may be requested before federal extended due date expires.</p> <p>6-month automatic state extension if Form 504 is filed by original due date of return.</p>	<p>90% of nonresident withholding tax liability must be paid with credit card or Form 504 by original due date of return to avoid penalties. Copy of extension request must be included with return when filed.</p>	<p>Okla. Stat. tit. 68, §216 Okla. Admin. Code §710:50-3-4 Form 504 Instructions Form 514 Instructions</p>	89-102
Oregon	<p>Automatic extension equal to federal extension period.</p> <p>6-month automatic state extension if federal extension form with "For Oregon only" marked on top of form is attached to return.</p>	<p>"Extension filed" box must be checked on return.</p>	<p>Or. Rev. Stat. §314.385(1)(c) Or. Admin. R. 150-314.385(1)-(B)(2)</p>	89-102
Pennsylvania	<p>Automatic extension equal to federal extension period. Federal extension does not grant extension to file a consolidated return on behalf of nonresident owners.</p> <p>5-month state extension may be granted for cause if Form REV-276 is filed by original due date of return.</p>	<p>Letter of approval will not be sent to taxpayer. Copy of federal extension or explanation statement with electronic confirmation number must be submitted with return. Extension request oval must be filled in at top of return.</p>	<p>61 Pa. Code §117.14(b)(1) Form PA-20S/PA-65 Instructions</p>	89-102
Rhode Island	<p>Automatic extension equal to federal extension period if no tax is due; or</p> <p>6-month automatic state extension if Form RI-8736 is filed by original due date of return.</p>	<p>100% of outstanding composite return or nonresident withholding tax liability must be paid by due date of original return to avoid penalties. Copy of federal or state extension must be attached to return when filed.</p>	<p>R.I. Code R. PIT 01-10 Form RI-8736 Instructions, Application for Automatic Extension of Time To File a Pass-through Withholding Return</p>	89-102
South Carolina	<p>Automatic extension equal to federal extension period if no tax is due. Additional extensions may be requested by filing an additional federal extension.</p> <p>5-month automatic state extension if Form SC8736 is filed paid by original due date of return. Additional extensions may be requested by letter for cause.</p>	<p>90% of nonresident withholding tax liability must be paid with Form SC1120-T by original due date of return to avoid penalties. State extension must include reasons for extension and number of days. Copy of extension must be attached to return when filed.</p> <p>For tax year 2009 only, taxpayers with a valid five-month extension will not incur late penalties if they file within the former six-month period.</p>	<p>S.C. Code Ann. §12-6-4980(B) Revenue Procedure #93-2 Form SC1065 Instructions Form SC8736 Instructions</p>	89-102
Tennessee	<p>6-month automatic extension if no tax is due and federal extension or Form INC</p>	<p>100% of tax liability must be paid with either Form INC-</p>	<p>Tenn. Code Ann. §67-2-107(e)</p>	89-102

	251 is filed by extended due date of return.	251 or copy of federal extension by original due date of return to avoid penalties. Copy of extension request must be attached to return. Electronic filing and payment available.	Form FAE 173 Instructions	
Texas	<p>6-month automatic state extension for annual reports if Form 05-164 for annual revised franchise tax, otherwise known as margin tax, reports due after 2007 tax year is filed by original due date.</p> <p>3-month automatic extension of annual reports for EFT filers if Form 05-164 for annual revised franchise tax reports due after 2007 tax year is filed by original due date. 3-month additional extension if applicable extension form is filed by initial 3-month extended due date.</p> <p>45-day automatic extension for initial revised franchise tax reports due after 2007 if Form 05-164 is filed by original due date.</p>	<p>90% of current year's outstanding tax liability, or 100% of prior year's tax liability, must be paid by original due date of annual report and remaining balance must be paid by extended due date, to avoid penalties. Penalty for EFT filers will be waived if amount paid equals at least 99% of tax due and balance is paid by extended due date.</p> <p>90% of tax liability must be paid by the original due date of initial reports to avoid penalties.</p> <p>Combined groups can only use the 100% of prior revised franchise tax liability option if all members filed a franchise tax report in the previous year. Groups that include newly taxable entities or no-nexus members must use the 90% option. An affiliate list on Form 05-165 also must be submitted with the extension.</p> <p>Electronic filing available.</p>	<p>Tex. Tax Code Ann. §171.202(c) Tex. Tax Code Ann. §171.202(e) Tex. Tax Code Ann. §171.202(f) 34 Tex. Admin. Code §3.585 Form 05-164 Instructions</p>	89-102
Utah	<p>5-month automatic extension for tax years beginning after 2009.</p> <p>6-month automatic extension for tax years beginning before 2010.</p>	<p>90% of current year's composite return tax liability or 100% of prior year's tax must be paid by original due date of return to avoid penalties. No paper or electronic extension application required.</p>	<p>Utah Code Ann. §59-10-516 Form TC-65 Instructions</p>	89-102
Vermont	<p>Automatic federal extension period plus 30 days if federal extension, or Form BA-403 is filed and minimum tax paid by original due date of return.</p>	<p>100% of outstanding tax liability must be paid with Form BA-403 by original due date to avoid penalties. Copy of federal extension request must be filed with return. Extended return box must be checked on front of return.</p>	<p>Form BI-471 Instructions, Business Income Tax Return Form BA-403 Instructions, Application for Extension of Time to File Corporate/Business Income Tax Returns</p>	89-102
Virginia	<p>6-month automatic extension or 30 days after federal extended due date, whichever is later.</p>	<p>90% of outstanding withholding tax liability must be paid with Form 502W by original due date of return to avoid penalties. No paper or</p>	<p>Va. Code Ann. §58.1-393.1(A) Form 502 Instructions</p>	89-102

		electronic extension application required.		
West Virginia	Automatic extension equal to federal extension period if no tax due; or State extension is available if Form WV/SPF-100T is filed by original due date of return.	100% of outstanding franchise tax liability must be paid with Form WV/SPF-100T by original due date of return to avoid penalties. 90% of nonresident withholding tax liability for taxable year or 100% of tax paid for prior 12-month taxable year, also must be paid with Form WV/SPF-100T. Copy of federal extension must be attached to return and extended due date entered at top of return.	Form WV/SPF-100 Instructions, Income/Business Franchise Tax Return for S Corporation and Partnership Form WV/SPF-100T Instructions, Extension of Time to File Information Returns	89-102
Wisconsin	Automatic extension equal to federal extension period.	100% of nonresident withholding tax and economic development surcharge liability must be paid with Form PW-1 and/or Form 3-ES by original due date of return to avoid penalties. Copy of federal extension form or statement explaining which federal extension provision taxpayer is using must be attached to return.	Publication 401 Form 3 Instructions	89-102

Business Income Tax > Filing Requirements > Extensions >

LLPs

An automatic five-month federal extension is available to limited liability partnerships (LLPs), if Form 7004 is filed by the original due date of the return. The federal extension period was reduced from 6 months to 5 months for returns due after December 31, 2008. Many states automatically provide an equivalent filing extension if the taxpayer has received a federal filing extension. Most states also provide a separate state extension request, however, the duration of the state extension periods may differ from the federal automatic extension period. A copy of the federal or state extension request form generally must be attached to the state return when filed. In several states, extensions are available without any paper or electronic filing requirement. An extension of time to file a return is not an extension of time to pay any tax due. Payment of outstanding tax liability by the original due date of the return is generally required to avoid penalties and interest.

Jurisdiction	LLPs	Comment	Citation	CCH ¶
Alabama	5-month automatic extension. An entity that fails to file return by extended due date may not be granted an automatic extension the following year, but may be required to request extension in writing. 6-month automatic extension for filing composite return, Form PTE-C. 6-month automatic extension for 2007 tax year, if federal extension or Form 20E is filed by original due date of return. 6-month automatic extension for tax years prior to 2007, if Form 4868A is filed by original due date of return. Federal extension not accepted.	100% of outstanding tax liability must be paid by original due date to avoid penalties.	Ala. Admin. Code r. 810-3-28-.01 Form 65 Instructions, Partnership/Limited Liability Company Return of Income	89-102
Alaska	Automatic extension equal to federal	Federal extension request	Form 0405-611	89-102

	extension period plus 30 days.	must be attached to state return. LLPs doing business in Alaska without corporate partners are not required to file returns.	Instructions, Corporation Net Income Tax Return	
Arizona	Automatic extension equal to federal extension period; or 5-month automatic state extension (6-month automatic extension for tax years beginning before 2009) if Form 120EXT or Form 204 for composite returns is filed by original due date.	90% of outstanding tax liability must be paid by original due date of composite return to avoid penalties. If return is filed under extension, check box must be marked on front page of return.	Ariz. Rev. Stat. §42-1107(A) Form 165 Instructions, Partnership Income Tax Return Form 120EXT Instructions, Application for Automatic Extension of Time to File	89-102
Arkansas	6-month automatic extension if federal extension is filed by original due date of return. Additional 60-day state extension may be requested on Form AR1155. 180-day extension may be requested if Form AR1155 is postmarked by original due date.	100% of outstanding tax liability must be paid with Voucher 5 by original due date to avoid penalties. If federal extension granted, check box on front page of return. State extension request should be completed in triplicate and two copies sent to state. Original copy of state extension confirmation must be attached to face of return when filed.	Ark. Code Ann. §26-18-505 Form AR1155 Instructions	89-102
California	6-month automatic extension. 6-month automatic extension to file group nonresident (composite) return.	\$800 annual tax must be paid with Form FTB 3538 by original due date, unless already paid or payment made by EFT, to avoid penalties. No paper or electronic request required. 100% of outstanding tax liability on group nonresident return must be paid with Form FTB 3519 by original due date to avoid penalties. "Group Filing Program MS L170, ATTN: IVS 732" must be typed or printed in top margin of form. In the name, address, and Social Security Number fields of FTB 3519, enter "A" for first name, "PTSP" for last name, and the LLP's FEIN in the box for the Social Security number.	Cal. Rev. & Tax Code §18567 Cal. Rev. & Tax Code §18604(a) FTB Pub. 1067 Form FTB 3539 Instructions Form 3519 Instructions	89-102
Colorado	6-month automatic extension.	90% of outstanding nonresident members tax liability must be paid with Form DR-158-N by composite return's original due date to avoid penalties. No paper or electronic request required.	39 Colo. Code Regs. §39-22-608.2(b) Form 106 Instructions Form DR 158-N Instructions	89-102
Connecticut	5-month automatic extension if federal extension and CT-1065/CT-1120SI EXT filed by original due date of return; or	100% of outstanding composite income tax liability must be paid with	Conn. Agencies Regs. §12-723-1(b)(1) Form CT-1065/CT-	89-102

	5-month state extension for reasonable cause if CT-1065/CT-1120SI EXT is filed by original due date of return. 6-month extension to pay may be granted if payment would cause undue hardship and if CT-1127 filed by original due date.	CT-1065/CT-1120SI EXT by original due date of return to avoid penalties.	1120SI Instructions Form CT-1065/CT-1120SI EXT Instructions	
Delaware	Automatic extension to file entity or nonresident composite return equal to federal extension if copy of federal extension is submitted by original due date of return.	Photocopy of federal extension must be attached to return when filed.	Del. Code Ann. tit. 30, §511(a) Form 300 Instructions, Partnership Return Form 200C Instructions, Composite Personal Income Tax Return	89-102
District of Columbia	6-month automatic extension if Form FR-128 is filed by original due date of return and tax due is paid.	100% of tax liability must be paid by original due date, unless already paid, to avoid penalties. Blanket requests for extensions will not be accepted. Extension must be attached to return.	D.C. Code Ann. §47-1805.03(b) Form D-65 Instructions Form FR-128 Instructions	89-102
Florida	5-month extension may be granted if Form F-7004 is filed by the original due date and federal extension is filed or good cause is shown.	Form F-7004 must be attached to the return. A corporate partner that requires an extension of time for filing its Form F-1120, must file a separate Form F-7004. LLPs doing business in Florida without corporate partners are not required to file returns.	Fla. Stat. ch. 220.222(2)(a) , Fla. Admin. Code, Ann. r. 12C-1.0222(2)(a)(4) Form F-1065 Instructions	89-102
Georgia	Automatic extension equal to federal extension if federal extension is filed by original due date of return. 6-month extension may be granted if Form IT-303 is filed by original due date of return and reasonable cause, including why application for federal extension not made, is shown. 6-month automatic extension of time to file composite return if Form IT-303 filed by original due date of return.	Federal extension request must be attached to state return. State extension form must be completed in triplicate and one copy attached to return when filed. 100% of the composite return tax liability must be paid with Form CR-ES by the original due date of the return, unless already paid, to avoid penalties. Beginning with tax year 2010, automatic extension not to exceed 5 months.	Ga. Code Ann. §48-7-57(d) Ga. Comp. R. & Regs. r 560-7-8-.08 Form IT-303 Instructions Form CR-ES Instructions Form 700 Instructions	89-102
Hawaii	6-month automatic extension for returns filed after October 5, 2007, if Form N-100 is filed by original due date. 3-month automatic extension for returns filed before October 6, 2007, if Form N-300 was filed by original due date. 3-month additional extension for reasonable cause if Form N-300A was filed by extended due date.	Form N-100 may be filed electronically. Form N-300 could be filed electronically. Form N-300A could not be filed electronically.	Haw. Rev. Stat. §235-98 Haw. Admin. Code §18-235-98(d) Form N-100 Instructions	89-102
Idaho	6-month automatic extension.	80% of outstanding current year's tax liability or 100% of prior year's tax liability must	Idaho Code §63-3033 Form 65 Instructions Form 41ES	89-102

		be paid with Form 41ES by original due date of return to avoid penalties. No paper or electronic extension application required.	Instructions	
Illinois	6-month automatic extension or federal extension period, plus one month	100% of outstanding tax liability must be paid with Form IL-505-B by original due date to avoid penalties. No paper or electronic request required. Do not use IL-505-I to submit composite tax payments	35 ILCS 5/505(b) 35 ILCS 5/602(a) 86 Ill. Admin. Code 100.5020 Form IL-1023-C Instructions	89-102
Indiana	Automatic extension equal to federal extension, plus 30 days; or 60-day automatic state extension if written request is made by original due date of return and 90% of tax paid.	Federal extension form must be attached to return and extension box must be checked on front page of return.	Ind. Code §6-8.1-6-1(c) Form IT-65 Instructions	89-102
Iowa	6-month automatic extension.	No paper or electronic extension application required.	Iowa Admin. Code r. 701.39.2(422) Iowa Admin. Code r. 701.52.2(422) Form IA 1065 Instructions	89-102
Kansas	6-month automatic extension if federal extension request attached to return or state extension requested by original due date.	100% of estimated tax due must be paid by original due date of return to avoid interest and penalties.	Kan. Stat. Ann. §79-3221(c) Kan. Admin. Regs. 92-12-67 Form K-120S Instructions	89-102
Kentucky	Automatic extension equal to federal extension period; or 6-month automatic state extension if Form 720SL is filed by the original due date of the return.	100% of outstanding limited liability entity tax (LLET) must be paid with Form 720SL. Copy of extension must be attached to return when filed.	Ky. Rev. Stat. Ann. §131.081(11) Ky. Rev. Stat. Ann. §141.170(1) 103 Ky. Admin. Regs. 15:050 Form 720SL Instructions, Application for Six-Month Extension of Time to File Corporation or Limited Liability Pass-Through Entity Return	89-102
Louisiana	Automatic extension equal to federal extension. 6-month automatic state extension if Form 6466 or Form R-6467S for composite returns is filed by original due date of return.	Federal extension request must be attached to state return.	La. Rev. Stat. Ann. §47:103(D) Form R 6466 Instructions	89-102
Maine	6-month automatic extension.	No paper or electronic extension request required.	Me. Rev. Stat. Ann. tit. 36, §5231(1) Form 1065ME/1120S-ME Instructions	89-102
Maryland	6-month automatic state extension if Form 510E is filed by original due date of return and any tax due is paid.	100% of tax liability must be paid with Form 510E by due date of original return, unless already paid, to avoid	Md. Regs. Code tit. 03, §03.04.07.03 Form 510E Instructions	89-102

		penalties. Extension requests may be submitted electronically or by telefile if no tax is due, unless it is the LLC's first filing.		
Massachusetts	6-month automatic extension if no tax due or if Form M-8736 filed by original due date of return.	Application may be filed electronically.	Mass. Regs. Code tit. 830, §62C.19.1(5)(c) TIR 06-21 Form M-8736 Instructions	89-102
Michigan	<u>Tax years after 2007:</u> 8 month state extension if Form 4 postmarked by original due date of return. <u>Tax years before 2008:</u> Automatic federal extension plus 60 days if Form 4 postmarked by original due date of return or 180-day state extension if Form 4 postmarked by original due date of return.	100% of outstanding tax liability must be paid with Form 4 by original due date to avoid penalties	Mich. Comp. Laws §206.685(3) Mich. Comp. Laws §208.73 Mich. Comp. Laws §208.1505(3) Mich. Comp. Laws §208.1505(4) Form 3435 Instructions Form 4 Instructions	89-102
Minnesota	6-month automatic extension.	100% of outstanding tax liability must be paid with PV83 by original due date to avoid penalties. No paper or electronic request required.	Minn. Stat. §289A.19(1) Form M3 Instructions, Partnership Return	89-102
Mississippi	Automatic extension equal to federal extension; or State extension may be granted if good cause shown.	Proof of federal extension must be made available upon request.	Miss. Code. Ann. §27-7-50 Miss. Reg. 35.III.1.11 Form 86-105 Instructions	89-102
Missouri	Automatic extension equal to federal extension if federal extension is filed by original due date of return. Additional extensions may be granted for cause if Form MO-60 is filed by extended due date. 5-month automatic extension if Form MO-60 is filed by original due date of return. Additional extensions may be granted for reasonable cause if Form MO-60 is filed by extended due date.	100% of outstanding tax liability must be paid with Form MO-60 by the original due date to avoid penalties. Federal extension must be attached to the MO-60 or to the return if no MO-60 was filed. An approved MO-60 must be attached to the return when filed. Must check box to indicate type of return/extension filed. Blanket requests for extension not accepted.	Mo. Rev. Stat. §143.551 Form MO-60 Instructions	89-102
Montana	Automatic extension equal to federal extension period.	100% of composite tax liability must be paid by original due date to avoid penalties. Extension indicator box must be checked on page 2 of PR-1 and copy of federal extension must be attached to state return.	Mont. Admin. R. 42.9.301(3) Form PR-1 Instructions	89-102
Nebraska	Automatic extension equal to federal extension if federal extension is filed by original due date of return. Additional one-month extension may be granted if Form NE 7004N is filed by extended due date. 7-month automatic extension available if	100% of nonresident withholding tax liability must be paid with Form 7004N by original due date of return to avoid penalties. Any federal extension must be attached to return when filed. If additional extension	Neb. Rev. Stat. §77-2770 Neb. Admin. Code 24-007 Form 7004N Instructions	89-102

	Form NE 7004N is filed by original due date of return.	beyond federal extension is sought, attach federal extension to Form 7004N.		
New Hampshire	7-month automatic extension if 100% of tax due is paid or Form BT-EXT is filed by original due date of return.	100% of tax liability must be paid electronically or with Form BT-EXT by original due date, unless already paid, to avoid penalties.	N.H. Rev. Stat. Ann. §77-A:9 N.H. Rev. Stat. Ann. §77-E:8 N.H. Code Admin. R. Ann. 307.08 N.H. Code Admin. R. Ann. 2407.06 Form BT-EXT Instructions	89-102
New Jersey	5-month automatic extension if federal extension is filed or federal Form 7004 is filed as state extension request by original due date of return.	100% of nonresident partner's tax liability must be paid with Form PART-200-T and Form Part-100 by original due date of return, unless previously paid, to avoid penalties. Federal extension must be filed with state return and the box labeled "Application for Federal Extension is attached" must be checked.	N.J. Admin. Code tit. 18, §18:35-6.1(g) N.J. Admin. Code tit. 18, §18:35-11.3(c) Form NJ-1065 Instructions	89-102
New Mexico	Automatic extension equal to federal extension if federal extension is filed by original due date of return. Additional extension may be granted for cause if written request or Form RPD-41096 is filed by extended due date. 60-day extension may be granted for cause if written request or Form RPD-41096 is filed by original due date of return. Additional extensions may be granted for good cause.	100% of nonresident withholding tax liability must be paid with Form RPD-41096, unless previously paid, to avoid penalties. Extension must be attached to any request for additional filing extensions and also must be attached to return when filed.	N.M. Stat. Ann. §7-1-13(E) N.M. Admin. Code tit. 3, §3.1.4.12(E) Form PTE Instructions Form RPD-41096 Instructions	89-102
New York	5-month automatic state extension if Form IT-370-PF is filed by original due date of return.	Electronic filing available. For tax years before 2011, federal extension form could be filed in place of Form IT-370-PF.	N.Y. Comp. Code R. & Regs. tit. 20, §157.2(a) Important Notice N-11-16 IT-370-PF Instructions	89-102
North Carolina	6-month automatic state extension if Form D-410P is filed by original due date of return.	90% of nonresident withholding liability must be paid with D-410P by original due date of return, and any remaining tax liability must be paid by extended due date, to avoid penalties.	N.C. Gen. Stat. §105-263 N.C. Admin. Code tit. 17, r. 17:06B.0107 Form D-410P Instructions	89-102
North Dakota	Automatic extension equal to federal extension period; or State extension may be obtained for good cause if Form 101 is filed by original due date of return.	100% of outstanding nonresident withholding or composite return tax liability must be paid with Form 58-EXT by original due date of return to avoid penalties. Appropriate box must be checked on front page of return. Federal extension should be retained for records.	N.D. Cent. Code §57-38-34(6) Form 58 Instructions Form 101 Instructions	89-102
Ohio	Commercial Activity Tax (CAT)		Ohio Rev. Code Ann.	89-102

	<p>No extensions allowed.</p> <p>Franchise Tax Automatic extension equal to federal extension.</p>	<p>Franchise Tax 100% of outstanding nonresident withholding and/or entity tax liability must be paid with Form IT 1140 EXT by original due date to avoid penalties.</p>	<p>§5747.42(E) Form IT 1140 Instructions Form 4708 Instructions</p>	
Oklahoma	<p>Automatic extension equal to federal extension period if no tax due. Additional state extension may be requested before federal extended due date expires.</p> <p>6-month automatic state extension if Form 504 is filed by original due date of return.</p>	<p>90% of nonresident withholding tax liability must be paid with credit card or Form 504 by original due date of return to avoid penalties. Copy of extension request must be included with return when filed.</p>	<p>Okla. Stat. tit. 68, §216 Okla. Admin. Code §710:50-3-4 Form 504 Instructions Form 514 Instructions</p>	89-102
Oregon	<p>Automatic extension equal to federal extension period.</p> <p>6-month automatic extension if federal extension form with "For Oregon only" marked on top of form is attached to return.</p>	<p>"Extension filed" box must be checked on return.</p>	<p>Or. Rev. Stat. §314.385(1)(c) Or. Admin. R. 150-314.385(1)-(B)(2)</p>	89-102
Pennsylvania	<p>Automatic extension equal to federal extension period. Federal extension does not grant extension to file a consolidated return on behalf of nonresident owners.</p> <p>5-month state extension may be granted for cause if Form REV-276 is filed by original due date of return.</p>	<p>Letter of approval will not be sent to taxpayer. Copy of federal extension or explanation statement with electronic confirmation number must be submitted with return. Extension request oval must be filled in at top of return.</p>	<p>61 Pa. Code §117.14(b)(1) Form PA-20S/PA-65 Instructions</p>	89-102
Rhode Island	<p>Automatic extension equal to federal extension if federal extension is filed by original due date of return and no state tax is due.</p> <p>6-month automatic extension if Form RI-8736 is filed by original due date of return.</p>	<p>100% of outstanding composite return or nonresident withholding tax liability must be paid by due date of original return to avoid penalties. Copy of federal or state extension must be attached to return when filed.</p>	<p>R.I. Code R. PIT 01-10 Form RI-8736 Instructions</p>	89-102
South Carolina	<p>Automatic extension equal to federal extension period if no tax is due. Additional extensions may be requested by filing an additional federal extension.</p> <p>5-month automatic state extension if Form SC8736 is filed paid by original due date of return. Additional extensions may be requested by letter for cause.</p>	<p>90% of nonresident withholding tax liability must be paid with Form SC1120-T by original due date of return to avoid penalties. State extension must include reasons for extension and number of days. Copy of extension must be attached to return when filed.</p> <p>For tax year 2009 only, taxpayers with a valid five-month extension will not incur late penalties if they file within the former six-month period.</p>	<p>S.C. Code Ann. §12-6-4980(B) Revenue Procedure #93-2 Form SC1065 Instructions Form SC8736 Instructions</p>	89-102
Tennessee	<p>6-month automatic extension if no tax is due and federal extension or Form INC 251 is filed by extended due date of return.</p>	<p>90% of tax liability or \$100 minimum tax, whichever is greater, must be paid with either Form FAE-173 or copy</p>	<p>Tenn. Code Ann. §67-4-2015 Important Notice No. 04-12</p>	89-102

		of federal extension by original due date of return to avoid penalties. Copy of extension request must be attached to return.	Form FAE 173 Instructions	
Texas	<p>6-month automatic extension for annual reports if Form 05-164 for annual revised franchise tax, otherwise known as margin tax, reports due after 2007 tax year is filed by original due date.</p> <p>3-month automatic extension of annual reports for EFT filers if Form 05-164 for annual revised franchise tax reports due after 2007 tax year is filed by original due date. 3-month additional extension if applicable extension form is filed by initial 3-month extended due date.</p> <p>45-day automatic extension for initial revised franchise tax reports due after 2007 if Form 05-164 is filed by original due date.</p>	<p>90% of current year's outstanding tax liability, or 100% of prior year's tax liability, must be paid by original due date of annual report and remaining balance must be paid by extended due date, to avoid penalties. Penalty for EFT filers will be waived if amount paid equals at least 99% of tax due and balance is paid by extended due date.</p> <p>90% of tax liability must be paid by the original due date of initial reports to avoid penalties.</p> <p>Combined groups can only use the 100% of prior revised franchise tax liability option if all members filed a franchise tax report in the previous year. Groups that include newly taxable entities or no-nexus members must use the 90% option. An affiliate list on Form 05-165 also must be submitted with the extension.</p> <p>Electronic filing available.</p>	<p>Tex. Tax Code Ann. §171.202(c)</p> <p>Tex. Tax Code Ann. §171.202(e)</p> <p>Tex. Tax Code Ann. §171.202(f)</p> <p>34 Tex. Admin. Code §3.585</p> <p>Form 05-164 Instructions</p>	89-102
Utah	<p>5-month automatic extension for tax years beginning after 2009.</p> <p>6-month automatic extension for tax years beginning before 2010.</p>	<p>90% of outstanding current year's composite return tax liability or 100% of prior year's tax must be paid by original due date of return to avoid penalties. No paper or electronic extension application required.</p>	<p>Utah Code Ann. §59-10-516</p> <p>Form TC-65 Instructions</p>	89-102
Vermont	<p>Automatic federal extension period plus 30 days if federal extension or Form BA-403 is filed and minimum tax paid by original due date of return.</p>	<p>100% of outstanding tax liability must be paid with Form BA-403 by original due date to avoid penalties. Copy of federal extension request must be filed with return. Extended return box must be checked on front of return.</p>	<p>Form BI-471 Instructions</p> <p>Form BA-403 Instructions</p>	89-102
Virginia	<p>6-month automatic extension or 30 days after federal extended due date, whichever is later.</p>	<p>90% of outstanding withholding tax liability must be paid with Form 502W by original due date of return to avoid penalties. No paper or electronic extension application required.</p>	<p>Va. Code Ann. §58.1-393.1(A)</p> <p>Form 502 Instructions</p>	89-102
West Virginia	<p>Automatic extension equal to federal</p>	<p>100% of outstanding</p>	<p>Form WV/SPF-100</p>	89-102

	<p>extension period if no tax due; or</p> <p>State extension is available if Form WV/SPF-100T is filed by original due date of return.</p>	<p>franchise tax liability must be paid with Form WV/SPF-100T by original due date of return to avoid penalties. 90% of nonresident withholding tax liability for taxable year or 100% of tax paid for prior 12-month taxable year, also must be paid with Form WV/SPF-100T. Copy of federal extension must be attached to return and extended due date entered at top of return.</p>	<p>Instructions, Income/Business Franchise Tax Return for S Corporation and Partnership Form WV/SPF-100T Instructions, Extension of Time to File Information Returns</p>	
Wisconsin	<p>Automatic extension equal to federal extension period.</p>	<p>100% of nonresident withholding tax and economic development surcharge liability must be paid with Form PW-1 and/or Form 3-ES by original due date of return to avoid penalties. Copy of federal extension form or statement explaining which federal extension provision taxpayer is using must be attached to return.</p>	<p>Publication 401 Form 3 Instructions</p>	<p>89-102</p>

Business Income Tax > Filing Requirements > Extensions >

LLCs

An automatic five-month federal extension is available to Limited Liability Companies (LLCs), if Form 7004 is filed by the original due date of the return. The federal extension period was reduced from 6 months to 5 months for returns due after December 31, 2008. Many states automatically provide an equivalent filing extension if the taxpayer has received a federal filing extension. Most states also provide a separate state extension request, however, the duration of the state extension periods may differ from the federal automatic extension period. A copy of the federal or state extension request form generally must be attached to the state return when filed. In several states, extensions are available without any paper or electronic filing requirement. An extension of time to file a return is not an extension of time to pay any tax due. Payment of outstanding tax liability by the original due date of the return is generally required to avoid penalties and interest.

Jurisdiction	LLCs	Comment	Citation	CCH ¶
Alabama	<p>5-month automatic extension. An entity that fails to file return by extended due date may not be granted an automatic extension the following year, but may be required to request extension in writing.</p> <p>6-month automatic extension for filing composite return, Form PTE-C.</p> <p>6-month automatic extension for 2007 tax year, if federal extension or Form 20E is filed by original due date of return.</p> <p>6-month automatic extension for tax years prior to 2007, if Form 4868A is filed by original due date of return. Federal extension not accepted.</p>	<p>100% of outstanding tax liability must be paid by original due date to avoid penalties.</p>	<p>Ala. Admin. Code r. 810-3-28-.01 Form 65 Instructions, Partnership/Limited Liability Company Return of Income</p>	<p>89-102</p>
Alaska	<p>Automatic extension equal to federal extension period plus 30 days.</p>	<p>Federal extension request must be attached to state return. LLCs doing business in Alaska without corporate members are not required to</p>	<p>Form 0405-611 Instructions, Corporation Net Income Tax Return</p>	<p>89-102</p>

		file returns.		
Arizona	<p>Automatic extension equal to federal extension period; or</p> <p>5-month automatic state extension (6-month automatic extension for tax years beginning before 2009) if Form 120EXT or Form 204 for composite returns is filed by original due date.</p>	<p>90% of outstanding tax liability must be paid by original due date of composite return to avoid penalties. If return is filed under extension, check box must be marked on front page of return.</p>	<p>Ariz. Rev. Stat. §42-1107(A) Form 165 Instructions, Partnership Income Tax Return Form 120EXT Instructions, Application for Automatic Extension of Time to File</p>	89-102
Arkansas	<p>6-month automatic extension if federal extension is filed by original due date of return. Additional 60-day state extension may be requested on Form AR1155.</p> <p>180-day extension may be requested if Form AR1155 is postmarked by original due date.</p>	<p>100% of outstanding tax liability must be paid with Voucher 5 by original due date to avoid penalties. If federal extension granted, check box on front page of return. State extension request should be completed in triplicate and two copies sent to state. Original copy of state extension confirmation must be attached to face of return when filed.</p>	<p>Ark. Code Ann. §26-18-505 Form AR1155 Instructions</p>	89-102
California	<p>6-month automatic extension.</p> <p>6-month automatic extension to file group nonresident (composite) return.</p>	<p>100% of tax and fee liability must be paid with Form FTB 3537 by original due date, unless already paid or payment made by EFT, to avoid penalties. Form FTB 3522 should be used if the payment is the LLC \$800 annual tax. No paper or electronic request required.</p> <p>100% of tax liability on group nonresident return must be paid with Form FTB 3519 by original due date, unless already paid, to avoid penalties. "Group Filing Program MS L170, ATTN: IVS 732" must be typed or printed in top margin of form. In the name, address, and Social Security Number fields of FTB 3519, enter "A" for first name, "LLC" for last name, and the LLC's FEIN in the box for the Social Security number.</p>	<p>Cal. Rev. & Tax Code §18604(a) Cal. Rev. & Tax Code §18567 FTB Pub. 1067 Form 565 Instructions Form 3519 Instructions</p>	89-102
Colorado	6-month automatic extension.	<p>90% of outstanding nonresident members tax liability must be paid with Form DR-158-N by composite return's original due date to avoid penalties. No paper or electronic request required.</p>	<p>39 Colo. Code Regs. §39-22-608.2(b) Form 106 Instructions Form DR 158-N Instructions</p>	89-102
Connecticut	5-month automatic extension if federal extension and CT-1065/CT-1120SI EXT filed by original due date of return; or	100% of outstanding composite income tax liability must be paid with	<p>Conn. Agencies Regs. §12-723-1(b)(1) Form CT-1065/CT-</p>	89-102

	5-month state extension for reasonable cause if CT-1065/CT-1120SI EXT is filed by original due date of return. 6-month extension to pay may be granted if payment would cause undue hardship and if CT-1127 filed by original due date.	CT-1065/CT-1120SI EXT by original due date of return to avoid penalties.	1120SI Instructions Form CT-1065/CT-1120SI EXT Instructions	
Delaware	Automatic extension to file entity or nonresident composite return equal to federal extension if copy of federal extension is submitted by original due date of return.	Photocopy of federal extension must be attached to return when filed.	Del. Code Ann. tit. 30, §511(a) Form 300 Instructions, Partnership Return Form 200C Instructions, Composite Personal Income Tax Return	89-102
District of Columbia	Automatic extension equal to federal extension if Form FR-128 is filed by original due date of return and tax due is paid.	100% of tax liability must be paid by original due date, unless already paid, to avoid penalties. Blanket requests for extensions will not be accepted. Extension must be attached to return.	D.C. Code Ann. §47-1805.03(b) Form D-65 Instructions Form FR-128 Instructions	89-102
Florida	5-month extension may be granted if Form F-7004 is filed by the original due date and federal extension is filed or good cause is shown.	Form F-7004 must be attached to the return. A corporate partner that requires an extension of time for filing its Form F-1120, must file a separate Form F-7004. LLCs doing business in Florida without corporate partners are not required to file returns.	Fla. Stat. ch. 220.222(2)(a) , Fla. Admin. Code, Ann. r. 12C-1.0222(2)(a)(4) Form F-1065 Instructions	89-102
Georgia	Automatic extension equal to federal extension if federal extension is filed by original due date of return. 6-month extension may be granted if Form IT-303 is filed by original due date of return and reasonable cause, including why application for federal extension not made, is shown. 6-month automatic extension of time to file composite return if Form IT-303 filed by original due date of return.	Federal extension request must be attached to state return. State extension form must be completed in triplicate and one copy attached to return when filed. 100% of the composite return tax liability must be paid with Form CR-ES by the original due date of the return, unless already paid, to avoid penalties. Beginning with tax year 2010, automatic extension not to exceed 5 months.	Ga. Code Ann. §48-7-57(d) Ga. Comp. R. & Regs. r 560-7-8-.08 Form IT-303 Instructions Form CR-ES Instructions Form 700 Instructions	89-102
Hawaii	6-month automatic extension for returns filed after October 5, 2007, if Form N-100 is filed by original due date. 3-month automatic extension for returns filed before October 6, 2007, if Form N-300 was filed by original due date. 3-month additional extension for reasonable cause if Form N-300A was filed by extended due date.	Form N-100 may be filed electronically. Form N-300 could be filed electronically. Form N-300A could not be filed electronically.	Haw. Rev. Stat. §235-98 Haw. Admin. Code §18-235-98(d) Form N-100 Instructions	89-102
Idaho	6-month automatic extension.	80% of current year's tax liability or 100% of prior year's tax liability must be	Idaho Code §63-3033 Form 65 Instructions Form 41ES	89-102

		paid with Form 41ES by original due date of return to avoid penalties. No paper or electronic extension application required.	Instructions	
Illinois	6-month automatic extension or federal extension period, plus one month	100% of outstanding tax liability must be paid with Form IL-505-B by original due date to avoid penalties. No paper or electronic request required. Do not use IL-505-I to submit composite tax payments	35 ILCS 5/505(b) 35 ILCS 5/602(a) 86 Ill. Admin. Code 100.5020 Form IL-1023-C Instructions	89-102
Indiana	Automatic extension equal to federal extension plus 30 days; or 60-day automatic state extension if written request is made by original due date of return and 90% of tax paid.	Federal extension form must be attached to return and extension box must be checked on front page of return.	Ind. Code §6-8.1-6-1(c) Form IT-65 Instructions	89-102
Iowa	6-month automatic extension.	No paper or electronic extension application required.	Iowa Admin. Code r. 701.39.2(422) Iowa Admin. Code r. 701.52.2(422) Form IA 1065 Instructions	89-102
Kansas	6-month automatic extension if federal extension request attached to return or state extension requested by original due date.	100% of estimated tax due must be paid by original due date of return to avoid interest and penalties.	Kan. Stat. Ann. §79-3221(c) Kan. Admin. Regs. 92-12-67 Form K-120S Instructions	89-102
Kentucky	Automatic extension equal to federal extension period; or 6-month automatic state extension if Form 720SL is filed by the original due date of the return.	100% of outstanding limited liability entity tax (LLET) must be paid with Form 720SL. Copy of extension must be attached to return when filed.	Ky. Rev. Stat. Ann. §131.081(11) Ky. Rev. Stat. Ann. §141.170(1) 103 Ky. Admin. Regs. 15:050 Form 720SL Instructions, Application for Six-Month Extension of Time to File Corporation or Limited Liability Pass-Through Entity Return	89-102
Louisiana	Automatic extension equal to federal extension. 6-month automatic state extension if Form 6466 or Form R-6467S for composite returns is filed by original due date of return.	Federal extension request must be attached to state return.	La. Rev. Stat. Ann. §47:103(D) Form R 6466 Instructions	89-102
Maine	6-month automatic extension.	No paper or electronic extension request required	Me. Rev. Stat. Ann. tit. 36, §5231(1) Form 1065ME/1120S-ME Instructions	89-102
Maryland	6-month automatic state extension if Form 510E is filed by original due date of return and any tax due is paid.	100% of tax liability must be paid with Form 510E by due date of original return, unless already paid, to avoid	Md. Regs. Code tit. 03, §03.04.07.03 Form 510E Instructions	89-102

		penalties. Extension requests may be submitted electronically or by telefile if no tax is due, unless it is the LLC's first filing.		
Massachusetts	6-month automatic extension if no tax due or if Form M-8736 filed by original due date of return.	Application may be filed electronically.	Mass. Regs. Code tit. 830, §62C.19.1(5)(c) TIR 06-21 Form M-8736 Instructions	89-102
Michigan	<u>Tax years after 2007:</u> 8 month state extension if Form 4 postmarked by original due date of return. <u>Tax years before 2008:</u> Automatic federal extension plus 60 days if Form 4 postmarked by original due date of return or 180-day state extension if Form 4 postmarked by original due date of return.	100% of outstanding tax liability must be paid with Form 4 by original due date to avoid penalties	Mich. Comp. Laws §206.685(3) Mich. Comp. Laws §208.73 Mich. Comp. Laws §208.1505(3) Mich. Comp. Laws §208.1505(4) Form 3435 Instructions Form 4 Instructions	89-102
Minnesota	6-month automatic extension.	100% of outstanding tax liability must be paid with PV83 by original due date to avoid penalties. No paper or electronic request required.	Minn. Stat. §289A.19(1) Form M3 Instructions, Partnership Return	89-102
Mississippi	Automatic extension equal to federal extension; or State extension may be granted if good cause shown.	Proof of federal extension must be made available upon request.	Miss. Code. Ann. §27-7-50 Miss. Reg. 35.III.1.11 Form 86-105 Instructions	89-102
Missouri	Automatic extension equal to federal extension if federal extension is filed by original due date of return. Additional extensions may be granted for cause if Form MO-60 is filed by extended due date. 5-month automatic extension if Form MO-60 is filed by original due date of return. Additional extensions may be granted for reasonable cause if Form MO-60 is filed by extended due date.	100% of outstanding tax liability must be paid with Form MO-60 by the original due date to avoid penalties. Federal extension must be attached to the MO-60 or to the return if no MO-60 was filed. An approved MO-60 must be attached to the return when filed. Must check box to indicate type of return/extension filed. Blanket requests for extension not accepted.	Mo. Rev. Stat. §143.551(2) Form MO-60 Instructions	89-102
Montana	Automatic extension equal to federal extension period.	100% of composite tax liability must be paid by original due date to avoid penalties. Extension indicator box must be checked on page 2 of PR-1 and copy of federal extension must be attached to state return.	Mont. Admin. R. 42.9.301(3) Form PR-1 Instructions	89-102
Nebraska	Automatic extension equal to federal extension if federal extension is filed by original due date of return. Additional one-month extension may be granted if Form NE 7004N is filed by extended due date. 7-month automatic extension available if	Any federal extension must be attached to return when filed. If additional extension beyond federal extension is sought, attach federal extension to Form 7004N.	Neb. Rev. Stat. §77-2770 Neb. Admin. Code 24-007 Form 7004N Instructions	89-102

	Form NE 7004N is filed by original due date of return.			
New Hampshire	7-month automatic extension if 100% of tax due is paid or Form BT-EXT is filed by original due date of return.	100% of tax liability must be paid electronically or with Form BT-EXT by original due date, unless already paid, to avoid penalties.	N.H. Rev. Stat. Ann. §77-A:9 N.H. Rev. Stat. Ann. §77-E:8 N.H. Code Admin. R. Ann. 307.08 N.H. Code Admin. R. Ann. 2407.06 Form BT-EXT Instructions	89-102
New Jersey	5-month automatic extension if federal extension is filed or federal Form 7004 is filed as state extension request by original due date of return.	100% of nonresident partner's tax liability must be paid with Form PART-200-T and Form Part-100 by original due date of return, unless previously paid, to avoid penalties. Federal extension must be filed with state return and the box labeled "Application for Federal Extension is attached" must be checked.	N.J. Admin. Code tit. 18, §18:35-6.1(g) N.J. Admin. Code tit. 18, §18:35-11.3(c) Form NJ-1065 Instructions	89-102
New Mexico	Automatic extension equal to federal extension if federal extension is filed by original due date of return. Additional extension may be granted for cause if written request or Form RPD-41096 is filed by extended due date. 60-day extension may be granted for cause if written request or Form RPD-41096 is filed by original due date of return. Additional extensions may be granted for good cause.	100% of nonresident withholding tax liability must be paid with Form RPD-41096, unless previously paid, to avoid penalties. Extension must be attached to any request for additional filing extensions and also must be attached to return when filed.	N.M. Stat. Ann. §7-1-13(E) N.M. Admin. Code tit. 3, §3.1.4.12(E) Form PTE Instructions Form RPD-41096 Instructions	89-102
New York	5-month automatic state extension if Form IT-370-PF is filed by original due date of return.	Electronic filing available. For tax years before 2011, federal extension form could be filed in place of Form IT-370-PF.	N.Y. Comp. Code R. & Regs. tit. 20, §157.2(a) Important Notice N-11-16 IT-370-PF Instructions	89-102
North Carolina	6-month automatic state extension if Form D-410P is filed by original due date of return.	90% of nonresident withholding liability must be paid with D-410P by original due date of return, and any remaining tax liability must be paid by extended due date, to avoid penalties.	N.C. Gen. Stat. §105-263 N.C. Admin. Code tit. 17, r. 17:06B.0107 Form D-410P Instructions	89-102
North Dakota	Automatic extension equal to federal extension period; or State extension may be obtained for good cause if Form 101 is filed by original due date of return.	100% of outstanding nonresident withholding or composite return tax liability must be paid with Form 58-EXT by original due date of return to avoid penalties. Appropriate box must be checked on front page of return. Federal extension should be retained for records.	N.D. Cent. Code §57-38-34(6) Form 58 Instructions Form 101 Instructions	89-102
Ohio	Commercial Activity Tax (CAT) No extensions allowed.		Ohio Rev. Code Ann. §5747.42(E)	89-102

	<p>Franchise Tax Automatic extension equal to federal extension.</p>	<p>Franchise Tax 100% of outstanding nonresident withholding and/or entity tax liability must be paid with Form IT 1140 EXT by original due date to avoid penalties.</p>	<p>Form IT 1140 Instructions Form 4708 Instructions</p>	
Oklahoma	<p>Automatic extension equal to federal extension period if no tax due. Additional state extension may be requested before federal extended due date expires.</p> <p>6-month automatic state extension if Form 504 is filed by original due date of return.</p>	<p>90% of nonresident withholding tax liability must be paid with credit card or Form 504 by original due date of return to avoid penalties. Copy of extension request must be included with return when filed.</p>	<p>Okla. Stat. tit. 68, §216 Okla. Admin. Code §710:50-3-4 Form 504 Instructions Form 514 Instructions</p>	89-102
Oregon	<p>Automatic extension equal to federal extension period.</p> <p>6-month automatic extension if federal extension form with "For Oregon only" marked on top of form is attached to return.</p>	<p>"Extension filed" box must be checked on return.</p>	<p>Or. Rev. Stat. §314.385(1)(c) Or. Admin. R. 150-314.385(1)-(B)(3)</p>	89-102
Pennsylvania	<p>Automatic extension equal to federal extension period. Federal extension does not grant extension to file a consolidated return on behalf of nonresident owners.</p> <p>5-month state extension may be granted for cause if Form REV-276 is filed by original due date of return.</p>	<p>Letter of approval will not be sent to taxpayer. Copy of federal extension or explanation statement with electronic confirmation number must be submitted with return. Extension request oval must be filled in at top of return.</p>	<p>61 Pa. Code §117.14(b)(1) Form PA-20S/PA-65 Instructions</p>	89-102
Rhode Island	<p>6-month automatic extension if Form RI-7004 is filed and estimated tax is paid by original due date of return.</p>	<p>100% of outstanding tax liability must be paid by original due date to avoid penalties.</p>	<p>R.I. Gen. Laws §44-11-5 Form RI-7004 Instructions</p>	89-102
South Carolina	<p>Automatic extension equal to federal extension period if no tax is due. Additional extensions may be requested by filing an additional federal extension.</p> <p>5-month automatic state extension if Form SC8736 is filed paid by original due date of return. Additional extensions may be requested by letter for cause.</p>	<p>90% of nonresident withholding tax liability must be paid with Form SC1120-T by original due date of return to avoid penalties. State extension must include reasons for extension and number of days. Copy of extension must be attached to return when filed.</p> <p>For tax year 2009 only, taxpayers with a valid five-month extension will not incur late penalties if they file within the former six-month period.</p>	<p>S.C. Code Ann. §12-6-4980(B) Revenue Procedure #93-2 Form SC1065 Instructions Form SC8736 Instructions</p>	89-102
Tennessee	<p>6-month automatic extension if no tax is due and federal extension or Form INC 251 is filed by extended due date of return.</p>	<p>90% of tax liability or \$100 minimum tax, whichever is greater, must be paid with either Form FAE-173 or copy of federal extension by original due date of return to avoid penalties. Copy of extension request must be attached to return.</p>	<p>Tenn. Code Ann. §67-4-2015 Important Notice No. 04-12 Form FAE 173 Instructions</p>	89-102
Texas	<p>6-month automatic extension for annual</p>	<p>90% of current year's</p>	<p>Tex. Tax Code Ann.</p>	89-102

	<p>reports if applicable extension form below is filed by original due date of report:</p> <ul style="list-style-type: none"> Form 05-164 for annual revised franchise tax, otherwise known as margin tax, reports due after 2007 tax year. Form 05-110 or Form 05-141 for annual franchise tax reports due prior to 2008 . <p>3-month automatic extension of annual reports for EFT filers if applicable extension form below is filed by original due date of report. 3-month additional extension if applicable extension form is filed by initial 3-month extended due date:</p> <ul style="list-style-type: none"> Form 05-164 for annual revised franchise tax reports due after 2007 tax year. Form 05-110 or Form 05-141 for annual franchise tax reports due prior to 2008 . <p>45-day automatic extension for initial reports if applicable extension form below is filed by original due date of report:</p> <ul style="list-style-type: none"> Form 05-164 for initial revised franchise tax reports due after to 2007 tax year. Form 05-110 or Form 05-141 for initial franchise tax reports due prior to 2008 . 	<p>outstanding tax liability, or 100% of prior year's tax liability, must be paid by original due date of annual report and remaining balance must be paid by extended due date, to avoid penalties. Penalty for EFT filers will be waived if amount paid equals at least 99% of tax due and balance is paid by extended due date.</p> <p>90% of tax liability must be paid by the original due date of initial reports to avoid penalties.</p> <p>Combined groups can only use the 100% of prior revised franchise tax liability option if all members filed a franchise tax report in the previous year. Groups that include newly taxable entities or no-nexus members must use the 90% option. An affiliate list on Form 05-165 also must be submitted with the extension.</p> <p>Electronic filing available.</p>	<p>§171.202(c) Tex. Tax Code Ann. §171.202(e) Tex. Tax Code Ann. §171.202(f) 34 Tex. Admin. Code §3.585 34 Tex. Admin. Code §3.545 Form 05-164 Instructions Form 05-141 Instructions Form 05-110 Instructions</p>	
Utah	<p>5-month automatic extension for tax years beginning after 2009.</p> <p>6-month automatic extension for tax years beginning before 2010.</p>	<p>90% of outstanding current year's composite return tax liability or 100% of prior year's tax must be paid by original due date of return to avoid penalties. No paper or electronic extension application required.</p>	<p>Utah Code Ann. §59-10-516 Form TC-65 Instructions</p>	89-102
Vermont	<p>Automatic federal extension period plus 30 days if federal extension, or Form BA-403 is filed and minimum tax paid by original due date of return.</p>	<p>100% of outstanding tax liability must be paid with Form BA-403 by original due date to avoid penalties. Copy of federal extension request must be filed with return. Extended return box must be checked on front of return.</p>	<p>Form BI-471 Instructions Form BA-403 Instructions</p>	89-102
Virginia	<p>6-month automatic extension or 30 days after federal extended due date, whichever is later.</p>	<p>90% of outstanding withholding tax liability must be paid with Form 502W by original due date of return to avoid penalties. No paper or electronic extension application required.</p>	<p>Va. Code Ann. §58.1-393.1(A) Form 502 Instructions</p>	89-102
West Virginia	<p>Automatic extension equal to federal extension period if no tax due; or</p> <p>State extension is available if Form WV/SPF-100T is filed by original due</p>	<p>100% of outstanding franchise tax liability must be paid with Form WV/SPF-100T by original due date of return to avoid penalties.</p>	<p>Form WV/SPF-100 Instructions, Income/Business Franchise Tax Return for S Corporation and</p>	89-102

	date of return.	90% of nonresident withholding tax liability for taxable year or 100% of tax paid for prior 12-month taxable year, also must be paid with Form WV/SPF-100T. Copy of federal extension must be attached to return and extended due date entered at top of return.	Partnership Form WV/SPF-100T Instructions, Extension of Time to File Information Returns	
Wisconsin	Automatic extension equal to federal extension period.	100% of nonresident withholding tax and economic development surcharge liability must be paid with Form PW-1 and/or Form 3-ES by original due date of return to avoid penalties. Copy of federal extension form or statement explaining which federal extension provision taxpayer is using must be attached to return.	Publication 401 Form 3 Instructions	89-102

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