

State Income Tax Returns – Extensions

Generally, state law follows the federal rules for extension of time to file your personal individual income tax return. You may, in most cases, extend the time to file your return for six months, but any tax due (or, in some states, a defined portion of the tax due) must be paid by the state deadline, usually April 15. In many states, no additional filing is required after you have filed your federal form 4868, while other states a filing is required, particularly when paying tax.

The chart below provides general information about extensions in all of the states with a personal income tax, along with a link to the relevant state office or agency. The states of Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming, along with Puerto Rico and Guam, do not have income tax.

State tax filing and payment deadlines may differ from the Federal dates and are subject to change. Please visit the appropriate state website or otherwise verify that you have met all the state requirements.

State	State Form	Due Date for Final Return	State Website	Rules and other information
Alabama	40V	Oct 15th	Alabama Department of Revenue	AL gives an automatic extension if you filed a federal extension. When making payments use Form 40V and check Automatic Extension Payment Box
Arizona	204	Oct 15th	Arizona Department of Revenue	AZ requires that you file an extension whether you owe Arizona taxes or not. If you do not owe any additional taxes AZ will accept the federal extension
Arkansas	AR1055	Oct 15th	Arkansas Department of Finance and Administration	AR gives an automatic extension if you filed a Federal Extension. Use Form 1055 if you have not filed a Federal Extension or wish to only request an AR Extension.
California	3519	Oct 15th	California Franchise Tax Board	CA requires that you file an extension if you owe California taxes. If you are expecting a refund from California, there is nothing to be filed.
Colorado	DR-01581	Oct 15th	Colorado Division of Taxation	CO gives an automatic extension. Use Payment voucher DR-01581I when mailing extension payments.
Connecticut	CT-1040 EXT	Oct 15th	Connecticut Department of Revenue Services	CT requires that you file an extension whether you owe Connecticut taxes or not. Use form CT-1127 when making extension payments. If you do not owe any additional taxes, CT will accept the federal extension. If you do not file a federal extension, use CT 1040 EXT for a CT only extension. Connecticut requires an explanation of "good cause" for requesting an extension.
Delaware	1027	Oct 15th	Delaware Division of Revenue	DE gives an automatic extension if you filed a federal extension. Delaware does require that you pay your entire tax liability to avoid penalties and interest.
District of Columbia	FR-127	Oct 15th	District of Columbia Office of Tax and Revenue	DC only requires you to file an extension if you owe additional taxes. To avoid penalties and interest, the balance due on a District of Columbia return must be paid.

Georgia	IT-303	Oct 15th	Georgia Department of Revenue	GA requires that you file an extension whether you owe additional taxes or not. A Federal extension will be accepted as a Georgia extension. Use Form IT-303 when requesting GA only extension.
Hawaii	N-101A	Oct 22nd	Hawaii Department of Taxation	If you are unable to file by April 20, 2014, you are granted an automatic 6-month extension of time to file Form N-11, Form N-13, and Form N-15 without filing Form N-101A (or any other form) unless an additional tax payment must be made. The extension of time to file is NOT an extension of time for payment of tax. You must file Form N-101A if you are making a payment.
Idaho	Form 51 worksheet	Oct 15th	Idaho Tax Commission	ID does not require you to file an extension. Use Form 51 worksheet to verify extension requirements and to make additional payments.
Illinois	IL-505I	Oct 15th	Illinois Department of Revenue	IL does not require you to file an extension. Use form 505I if you are making a payment by mail.
Indiana	IT-9	IT-9 - June 15 Federal extension - Nov 19	Indiana Department of Revenue	If you owe tax, you must file form IT-9. If you do not owe, Indiana will accept the federal extension date, plus allow an additional 30 days.
Iowa		Oct 31st	Iowa Department of Revenue	IA does not require you to file an extension but does not honor Federal Extension. If you have paid at least 90% of the tax you owe by the due date of your return, you automatically have an additional six months to file your return and pay the additional tax due with no penalty. Interest continues to accrue on unpaid tax during the extension period.
Kansas	K-40V	Oct 15th	Kansas Department of Revenue	KS does not require you to file an extension. Enclose a copy of Fed 4868 when mailing in Balance Due return. When making payment, use Form K-40V and check the box indicating 'extension payment'.
Kentucky	40A102	Oct 15th	Kentucky Department of Revenue	KY does not require you to file an extension if you are filing for a Federal extension. If you are NOT filing for a Federal extension, send request for extension in writing to the Department of Revenue on or before due date and include reasonable cause. When making payment on taxes owed use Form 40A102.
Louisiana	R-2868	Nov 15th	Louisiana Department of Revenue	The three options for requesting an extension are as follows: 1) Filing an extension request electronically via the Louisiana Department of Revenue's Individual Income Online Tax Filing application or the Online Extension Filing application; 2) Filing an extension request electronically via LDR's IVR phone system by calling 225-922-3270 or 888-829-3071. For an extension request, select option #3, then select option #1. Taxpayers will need the social security number of the primary account holder to request the extension; or 3) Submitting a state extension to LDR by "checking

				the state extension box” included in the tax preparation software for an electronically-filed return.
Maine	1040EXT-ME	Oct 15th	Maine Revenue Services	ME does not require you to file an extension. Use form 1040EXT - ME when making a payment.
Maryland	502E	Oct 15th	Maryland Comptroller	If you do not expect to owe MD tax, then MD will grant an automatic six month extension if a federal extension was filed.
Massachusetts	M-4868	Oct 15th	Massachusetts Department of Revenue	No extension needed if 100% of tax due is paid by tax return due date. In certain cases, such as payment of tax due of \$5,000 or more, the form M-4868 must be filed electronically.
Michigan	Form 4	Oct 15th	Michigan Department of Treasury	MI does not require that you file for an extension if you are filing for a Federal extension. 180 day extension is for when no federal extension has been granted. If tax owed, send a copy of your Federal form 4868 with your payment or filed Michigan form 4 with your payment.
Minnesota	M13	Oct 15th	Minnesota Department of Revenue	MN does not require you to file an extension. Use form M13 when making a payment.
Mississippi	Form 80-180	Oct 15th	Mississippi Tax Commission	MS does not require you to file an extension. Use form 80-180 when making a payment. Attach a copy of your Federal form 4868 with your Mississippi return when filed.
Missouri	MO-60	Oct 15th	Missouri Department of Revenue	MO does not require you to file an extension. You will only need to file for a Missouri extension if you owe Missouri taxes, you are not filing for a Federal extension, or you are seeking a Missouri extension exceeding the Federal automatic extension period.
Montana	EXT-11	Oct 15th	Montana Department of Revenue	You are granted an automatic extension of time of up to six months for filing your Montana income tax return if one of the following applies to you: <ul style="list-style-type: none"> •Your 2013 tax liability is \$200 or less. •You paid 100% of your 2012 Montana income tax liability through your estimated tax payments, your withholding, or a combination of both by April 15, 2014. •You paid at least 90% of your 2013 Montana income tax liability through your estimated tax payments, your withholding, or a combination of both by April 15, 2014. •You are a first time filer. •You had zero or negative taxable income for 2012. If you are required to make an extension payment, use the tax payment voucher to make your payment or pay online online.
Nebraska	4868N	Oct 15th	Nebraska Department of Revenue	NE requires that you file for an extension of time whether you owe additional taxes or not. The requirement to file Form 4868N is waived if the Nebraska tax return is e-filed through a paid preparer. Married couples that file separate returns, who both want an extension of time, must each complete a separate Form 4868N. If a federal extension of time has been granted, the filing date for Form 1040N is automatically extended for the same period. When you file your Nebraska income tax return, if not e-filing through a paid tax preparer, you must: <ul style="list-style-type: none"> • Send a copy of the Application for Automatic

				Extension of Time to File, Federal Form 4868; or <ul style="list-style-type: none"> • Attach an explanation that you received an automatic federal extension electronically; and include your federal confirmation number.
New Hampshire	DP-59-A	Nov 15th	New Hampshire Department of Revenue Administration	NH only requires that you file for an extension if you have not paid 100% of the Interest and Dividend taxes due.
New Jersey	NJ-630	Oct 15th	New Jersey Division of Taxation	NJ automatically grants a six month extension of time to file if you are filing for a Federal extension and have paid at least 80% of your total tax liability. You are required to file an extension if you aren't applying for a federal extension or you haven't paid at least 80% of your tax liability.
New Mexico	RPD-41096	Oct 15th	New Mexico Taxation and Revenue	NM automatically grants a six month extension if you are filing for a Federal extension. Check the box on your completed New Mexico PIT-1 indicating that you filed for an Automatic Extension with the IRS. Use form RPD-41096 when filing a NM extension only.
New York	IT-370-V	Oct 15th	New York State Department of Taxation and Finance	Effective tax years 2011 and after a copy of Federal Form 4868 will no longer be accepted and NY form IT-370-V must be filed. The extension request must be efiled or by using the state's online service on the NY Department of Taxation's website .
North Carolina	D-410	Oct 15th	North Carolina Department of Revenue	NC requires an extension whether you owe additional taxes or are expecting a refund.
North Dakota	ND-101	Oct 15th	North Dakota State Tax Commissioner	If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. For individuals, this includes the automatic 2-month extension to June 15 allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form. The extension of time to file the North Dakota return is the same as the extension of time to file the federal return. When you file your North Dakota return, check the appropriate block on the front page of your North Dakota return.
Ohio	IT-40P	Oct 15th	Ohio Department of Taxation	OH gives an automatic extension if you filed a federal extension. You MUST file for a Federal extension to be granted an Ohio extension. Use Form IT-40P when making extension payments.
Oklahoma	Form 504	Oct 15th	Oklahoma Tax Commission	OK gives an automatic extension if you filed a federal extension. You will only need to file for an Oklahoma extension if you owe Oklahoma taxes or you are not filing for a Federal extension.
Oregon	40-EXT	Oct 15th	Oregon Department of Revenue	Complete an Oregon extension form, Form 40-EXT, if: <ul style="list-style-type: none"> • You're making a tax payment to Oregon and you can't file your Oregon return by April 15, 2014, or • You are filing an extension for Oregon only. Extensions must be filed by the due date of the return, April 15, 2014. If you received a federal extension and are expecting an Oregon refund, do not use Form 40-EXT. Oregon will allow the same extension. Be sure to check box 7b on your Oregon return when you file.

Pennsylvania	REV-276	Oct 15th	Pennsylvania Department of Revenue	If you owe PA income tax and cannot file by the deadline, you must pay the tax liability and request an extension of time to file. Most taxpayers can file and pay electronically. If paying by check, you must also submit to the Department Form 276 , Application for Extension of Time to File. If you do not owe PA income tax, the Department will grant the same extension for filing the PA tax return. If you have not been granted a Federal extension, you should request a state extension by filing Form 276 in sufficient time for the Department to consider it before the return is due.
Rhode Island	RI-4868	Oct 15th	Rhode Island Division of Taxation	RI requires an extension if you are required to make a payment or you have not filed a Federal extension. You must attach a copy of Federal Form 4868 or the electronic acknowledgement you receive from the IRS to the front of the Rhode Island return when it is filed.
South Carolina	SC-4868	Oct 15th	South Carolina Department of Revenue	If no income tax is anticipated to be due on your return and you have been granted a federal extension of time to file a federal income tax return, SC will accept the federal extension. If you owe additional state income tax, you are required to file Form SC4868 and pay taxes you estimate you owe.
Tennessee	INC251	Oct 15th	Tennessee Department of Revenue	An extension of six (6) months in which to file the return and to pay the tax shall be granted provided that either the Application for Extension of Time to File Individual Income Tax Return (INC251) or a copy of the taxpayer's federal extension request is attached to the return filed on or before the extended due date. Interest will accrue on unpaid tax from the original due date of the return until the date paid.
Utah	TC-546	Oct 15th	Utah Tax Commission	Utah automatically provides an extension of six months to October 15 to file your Utah return. There is no form needed to obtain this extension. The Utah extension is an extension to file your tax return, not an extension to pay your taxes. Utah statute does not provide for any extra extension periods such as for taxpayers overseas, in disaster areas, or in military service. To avoid penalties you must meet the prepayment requirements before April 15. To prepay, i.e., pay any tax due by the April 15 deadline, pay only or by mail including form TC-546. If you file your return during a federal extension period that did not have a matching Utah extension period, you may qualify for relief of Utah penalties.
Vermont	IN-151	Oct 15th	Vermont Department of Taxes	VT requires that you file for an extension whether or not you owe additional taxes at this time.
Virginia	760IP	Nov 1st	Virginia Department of Taxation	Filing an extension is not required in VA. Any tentative tax due must be paid by the original due date of the return. Use form 760IP when making tentative tax due payments.

West Virginia	Schedule L	Oct 15th	West Virginia State Tax Department	<p>WV requires that you file for an extension whether or not you owe additional taxes.</p> <p>If you do not owe any additional taxes the state will accept the Federal extension in lieu of a West Virginia extension. Use Schedule L when filing WV extension only or when making payments.</p>
Wisconsin		Oct 15th	Wisconsin Department of Revenue	<p>If you have an extension for filing your federal return, this automatically gives you a 6-month Wisconsin extension, provided you attach a copy of your federal extension application to your Wisconsin income tax return. Extensions available under federal law may be used for Wisconsin purposes, even if you do not need a federal extension. To obtain an extension only for Wisconsin, you must attach a statement to your Wisconsin income tax return indicating you wish to take the federal Form 4868 extension provision or attach a copy of the federal 4868, with only the name, address, and signature areas completed.</p>