



State	Filing Due Date	Extension Due Date	State Extension Form	Accepts Federal Extension in Lieu of State Extension?	State Form Required if Federal Extension is Filed?
AL	07/15/20	10/15/20	No	No	N/A
AR	07/15/20	10/15/20	AR1055-IT	Yes	No
AZ	07/15/20	10/15/20	AZ 204	Yes	No, unless additional state tax is owed
CA	07/15/20	10/15/20	No	No	N/A
CO	07/15/20	10/15/20	No	No	N/A
CT	07/15/20	10/15/20	CT-1040 EXT	Yes, unless additional state tax is owed	No, unless additional state tax is owed
DC	07/15/20	10/15/20	FR-127	Yes, unless additional state tax is owed	No, unless additional state tax is owed
DE	07/15/20	10/31/20	1027	No	Yes
FL	04/01/20	See Notes	No	No	N/A
GA	07/15/20	10/15/20	IT-303	Yes	No
HI	07/20/20	10/20/20	N-200V	No	N/A
IA	07/31/20	11/02/20	No	No	N/A
ID	06/15/20	10/15/20	No	No	N/A
IL	07/15/20	10/15/20	No	Yes	N/A
IN	07/15/20	11/16/20	IT-9	Yes	No
KS	07/15/20	10/15/20	No	Yes	N/A
KY	07/15/20	10/15/20	740EXT	Yes	No
LA	07/15/20	11/16/20	R-2867	No	Yes
MA	07/15/20	10/15/20	No	No	N/A
MD	07/15/20	10/15/20	Form PV	Yes, unless additional state tax is owed	No, unless additional state tax is owed
ME	07/15/20	10/15/20	No	No	N/A
MI	07/15/20	10/15/20	Form 4	Yes	No
MN	07/15/20	10/15/20	No	Yes	N/A
MO	07/15/20	10/15/20	MO-60	Yes, unless additional state tax is owed	No, unless additional state tax is owed
MS	05/15/20	10/15/20	No	No	N/A
MT	07/15/20	10/15/20	No	No	N/A
NC	07/15/20	10/15/20	D-410	No	Yes
ND	07/15/20	10/15/20	101	Yes	No
NE	07/15/20	10/15/20	4868N	Yes	No, unless additional state tax is owed
NH	04/15/20	04/15/20	DP-59-A I&D returns BT-EXT BET/BPT returns	No	No, unless additional state tax is owed



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NJ	07/15/20	10/15/20	NJ-630	Yes	No
NM	07/15/20	10/15/20	RPD-41096	Yes	No
NY	07/15/20	10/15/20	IT-370	No	Yes
OH	07/15/20	10/15/20	No	Yes	N/A
OK	07/15/20	10/15/20	504-I	Yes, unless additional state tax is owed	No, unless additional state tax is owed
OR	07/15/20	10/15/20	No	Yes	No
PA	07/15/20	10/15/20	REV-276	Yes, unless additional state tax is owed	No, unless additional state tax is owed
RI	07/15/20	10/15/20	RI-4868	Yes, unless additional state tax is owed	No, unless additional state tax is owed
SC	07/15/20	10/15/20	SC-4868	Yes, unless additional state tax is owed	No, unless additional state tax is owed
TN	07/15/20	10/15/20	INC-251	Yes	No
UT	07/15/20	10/15/20	No	N/A	N/A
VA	06/01/20	10/15/20	No	No	N/A
VT	07/15/20	10/15/20	IN-151	No	Yes
WI	07/15/20	10/15/20	No	Yes	No
WV	07/15/20	10/15/20	Sch. L	Yes, unless additional state tax is owed	No, unless additional state tax is owed

State	Notes
AL	If taxpayer anticipates owing additional state tax on the return they should submit payment with a payment voucher (Form 40V) with the box “Automatic Extension Payment” checked by the due date of the federal return to avoid a penalty for filing their return after the due date.
AR	Taxpayer must check the appropriate indicator, showing whether a federal or a state extension was filed.
AZ	Taxpayers must check box 82F on page 1 of the return if filing under extension. Use the state extension form, whether requesting an AZ extension or using the federal extension, if remitting an extension payment by mail and mark envelope “2019 Extension Request.” Write SSN (or EIN) and “2019 Extension Request” on the front of the check or money order. If filing under federal extension and paying electronically or by credit card no state extension form is required. AZ imposes an extension underpayment penalty if the taxpayer does not pay at least 90% of the income tax liability by the return due date.
CA	Automatic (paperless) extension granted by state when taxpayer has no tax due. CA may waive late payment for reasonable cause when at least 90% of the tax liability is paid by the original deadline. Taxpayers owing tax should make payment via Web pay or credit card, or by mailing check or money order with FTB 3519, payment voucher for automatic extension.
CO	Automatic extension granted by state. No penalty imposed when at least 90% of the total tax liability is paid by the original deadline. Remit DR-0158 with extension payment by check or money order. Write the taxpayer social security number and “2019 DR 0158-1” on the check or money order. DR 0158-1 is not required with an online payment.
CT	Taxpayer must file a CT-1040-EXT for a valid CT extension request when: <ul style="list-style-type: none"> • No federal extension requested, or • Federal extension requested but expects to owe CT tax and will pay by check. Taxpayer does not need to file CT-1040-EXT if: <ul style="list-style-type: none"> • No additional CT tax is owed, and taxpayer has requested a federal extension, or • CT tax is owed, and taxpayer pays online by credit card by the original due date. Taxpayers may request a 6-month extension of time to pay their state tax due for undue hardship by submitting form CT-1127, <i>Application for Extension of Time for Payment of Income Tax</i> , on or before the original due date.
DC	Taxpayer must file a FR-127 for a valid DC extension request when: <ul style="list-style-type: none"> • No federal extension requested, or • Federal extension requested but expects to owe DC tax and will pay by check. Taxpayer does not need to file FR-127 if no additional state tax is owed and taxpayer has requested a federal extension.
DE	Submit payment of balance of estimated tax due and Form 1027 for a valid extension. Taxpayers may also request extension and pay online.
FL	Taxpayers may request a 30-45 day extension to file Form DR-405, Tangible Personal Property Tax Return, by asking their local property appraiser for the extension, leaving sufficient time for the property appraiser to consider the request and act on it before April 1 st .
GA	GA IT-303 not required to be filed for extension if filed federal extension, state return received within federal extension period, and federal Form 4868 or IRS confirmation letter attached to GA return when filed. Taxpayers with valid federal extension receive automatic GA extension. If GA tax estimated to be due, taxpayer may pay online or using IT-560. If no federal extension, taxpayer requests GA extension by filing IT-303 and paying tax they expect to owe on or before original due date.

State	Notes
HI	If state tax due, taxpayer must complete Form N-200V and remit voucher with payment. Automatic extension granted when: (1) the taxpayer pays 100% of properly estimated tax by April deadline; (2) the taxpayer files their tax return on or before the expiration of the 6-month extension period; (3) the taxpayer pays any remaining tax owed when filing their return; and (4) the taxpayer is not bound by a court order to file a tax return on or before the prescribed due date.
IA	Automatic extension granted when at least 90% of tax liability is paid by the original due date. IA imposes a penalty of 10% to the tax due for failure to timely file a return if the taxpayer files after the original due date and does not pay at least 90% of the correct amount of tax due. If taxpayer pays by check or money order, send IA 1040V payment voucher with payment. Direct debit payment, ePay, and credit/debit card payment options are also available.
ID	Automatic extension granted by state when: 1) The taxpayer pays by the original due date, the lesser of: (a) 80% of the taxpayer's current year estimated tax liability, or (b) 100% if the income tax reported on the taxpayer's 2018 return, and 2) The taxpayer files their tax return by the extended October deadline If state tax owed: Complete Form 51 to compute the payment due and remit with payment to the ID State Tax Commission. If amount due is less than \$50, no payment required, but ID will charge interest.
IL	IL grants an automatic 6-month extension to file. If taxpayer receives a federal extension of more than six months, IL automatically grants the same extension. If state tax owed: Use form IL-505-I to remit any tax owed by the original due date to avoid penalty and interest. Form not needed if paying electronically.
IN	Filing an IT-9 extension request required if no federal extension regardless of tax liability. To avoid late filing penalty taxpayer must: (1) file IN Form IT-9 or a federal extension form, (2) pay 90% of state tax owed by the original due date, and (3) pay the remaining balance by the extended due date.
KS	To avoid late filing penalty and interest, taxpayer must remit by the original due date: (1) a copy of Federal Form 4868, (2) a completed Form K-40 with the box indicating an extension payment marked, and (3) a completed K-40V Kansas Payment Voucher with 90% payment owed. An extension is not required if taxpayer is owed a refund.
KY	To avoid late filing penalty and interest, taxpayer must remit by the original April due date, 100% of the tax owed with either: (1) Section II, Kentucky Extension Payment Voucher, of the completed Application for Extension of Time to File, Form 740EXT, or (2) a copy of the lower portion of the completed federal Application for Automatic Extension, Form 4868. Write "KY Income Tax—2019" and the taxpayer Social Security number on the face of the check.
LA	Request an extension to file by: (1) filing an extension request electronically via the LDR's website, (2) filing an extension request electronically via LDR's IVR phone system [call 225-922-3270 or 888-829-3071, select option 3, then select option 1], (3) submitting a state extension to LDR by "checking the state extension box" included in the tax preparation software for an electronically-filed return, or (4) submitting Form R-2867, Transmittal of Federal Extension, along with a copy of taxpayer's federal paper extension or a copy of the receipt for an electronic filed federal extension.
MA	Automatic extension granted if taxpayer pays at least 80% of state tax due on or before the April due date. If taxpayer does not qualify for the automatic extension, taxpayer must file Form M-4868. Electronic filing is required if no tax owed or making a payment of \$5,000 or more.
MD	Taxpayers determine whether to file an extension to file by completing the Tax Payment Worksheet, PVW. If no additional state tax owed: Taxpayer must request an extension to file their federal income tax return or file a state extension online at www.marylandtaxes.com or by phone at 410-260-7829. If state tax owed: Complete Form PV and remit voucher with payment payable to Comptroller of Maryland. If return filed electronically by the original due date, payment deadline for "electronic payments" extends to 04/30/19. Taxpayers do not need to attach anything to their return relating to their extension.

State	Notes
ME	Automatic 6-month extension. Requests for additional time must be submitted in writing prior to expiration of 6-month extension period. If state tax owed: Use 1040EXT-ME if paying by check. No form required if paying electronically.
MI	MI grants an automatic 6-month extension to file individual income tax returns when taxpayer receives federal extension or files Form 4. If no additional state tax owed Form 4 is not required. If additional state tax owed, taxpayer must remit payment of the remaining estimated by the original due date along with Form 4 or a copy of the federal extension.
MN	Automatic 6-month extension. MN waives 4% late payment penalty that is normally imposed on tax due that remains unpaid by original due date if the taxpayer: (i) pays at least 90 percent of the tax due by the original filing due date and (ii) files the return and (iii) pays the remaining tax by the extended due date. If filing after the extension due date, a 5% late filing penalty on unpaid tax results.
MO	If no state tax owed: Automatic extension granted. If state tax owed: Remit payment with Form MO-60 for a valid extension. A 5% penalty is imposed if the tax is not paid by the original return's due date.
MS	If no state tax owed MS grants an automatic extension granted for same time as allowed by federal. If state tax owed taxpayers remit tax due with Form 80-106 on or before the original due date. Failure to pay the tax when due results in a penalty on the tax due of 1/2% per month not to exceed 25% in the aggregate. Taxpayers who fail to file must pay 5% per month of their net outstanding tax due upon the original due date not to exceed 25% in the aggregate.
MT	Taxpayers are granted an automatic extension of up to 6 months to file income tax return. No penalty assessed if pay tax, interest, or penalties on or before April deadline. 100% of tax liability must be paid by April due date, if not MT assesses 5% annual interest, computed daily. Pay with electronic funds withdraw, online via e-check or credit card, or by mailing check or money order with payment voucher available at revenue.mt.gov Taxpayers filing after October deadline must pay as late filing penalty the greater of \$50 or 5% of the tax due for each month or partial month the return is late, not to exceed 25% of the tax due.
NC	Taxpayers receive automatic 6-month extension to file when submitting Form D-410. Taxpayers avoid a 10% late filing penalty if they pay at least 90% of the tax liability by the original due date. Taxpayers filing after the extended due date incur a late filing penalty of 5% of the net tax due for each month, or part of month, that return is late, capped at 25%. Taxpayers who don't file D-410 by the original due date are subject to 5% per month late filing penalty and 10% late payment penalty on net tax due if less than 90% of the total amount of tax due paid by the original due date.
ND	Taxpayers receive a filing extension if they receive a valid federal extension (including automatic extensions) or a ND extension by filing Form 101 and showing "good cause". ND must approve the Form 101 extension request. Late filers incur a late-filing penalty of the greater of: (1) 5% of the net tax due for each month, or part of month, that return is late past the original due date, capped at 25%, or (2) \$5.00. If extension granted and full payment is made before the extended due date, ND will waive late payment penalty. However, interest still accrues from original due date.



State	Notes
NE	6-month extension granted by NE if the taxpayer: <ol style="list-style-type: none"> 1) Attaches a copy of a timely-filed federal Form 4868, to the NE return when filed; 2) Attaches a schedule to the NE return listing the federal confirmation number and provides an explanation that they received a federal extension; 3) Files NE Form 4868N, on or before the due date of the return, when making a tentative NE payment or when a federal extension is not requested, (NE waives the requirement to file Form 4868N if the NE tax return is e-filed through a paid tax preparer); or 4) Attaches a copy of the statement or letter submitted with their federal return requesting the automatic federal extension for U.S. citizens residing outside the U.S. or Puerto Rico, to the NE return when filed.
NH	If no tax is due taxpayer is granted an automatic 7-month extension. If I&D tax due, file DP-59-A with payment by original due date. If BET and/or BPT due: File BT-EXT with payment by original due date.
NJ	Taxpayer must pay 80% of tax liability by original due date, file the return by the extended due date and either: <ul style="list-style-type: none"> • enclose a copy of the federal extension, if filed by paper, and fill in the oval on the front of NJ-1040, or • file Form NJ-630, if no federal extension is requested or making payment to satisfy the 80% requirement by the original due date.
NM	NM recognizes and accepts the federal automatic six- month extension. If no federal extension or an extension of more than 6 months is needed, complete RPD 41096. If granted a federal or NM extension, mark the extension box on PIT-1, 6a and enter the date the extension expires on 6b, but do not attach a copy of federal Form 4868 or NM Form RPD-41096. Use PIT-EXT to pay any balance owed by the original due date. NM waives the late filing penalty if taxpayer pays by the extended due date; but interest accrues from the original due date. Late filing penalty of 2% of the tax due as of the original due date for each month, or part of month, the taxpayer does not pay tax, up to a maximum of 20%.
NY	Taxpayer must file Form IT-370 by the original filing due date and pay the full balance due of properly estimated taxes. Filing IT-370 also extends the due date of Form Y-203, <i>Yonkers Nonresident Earnings Tax Return</i> . The late filing penalty is waived if the taxpayer files by the extended due date and the balance due on the return, reduced by any sales or use tax that is owed, is no greater than 10% of the total NYS, NYC, and Yonkers tax, and MCTMT shown on the return. Interest is charged from the original due date, even if filing extension was granted.
OH	Check the 4868 indicator on OH IT-1040 indicating a federal extension has been filed. Include the IRS extension, extension confirmation number or a printed copy of the IRS acknowledgment when filing the OH return. To avoid penalty and interest, taxpayers must make extension payments by the original due date using OH Form IT 40P.
OK	Automatic extension granted with federal extension if at least 90% of the total tax liability is paid by the original deadline and the remainder paid by the extended due date. If no federal extension or if state tax owed, remit payment and Form 504-I to the Oklahoma Tax Commission. If taxpayer remits extension payment electronically at www.tax.ok.gov , do not mail Form 504-I, but enclose a copy of Form 504-I with the return. Taxpayers who file and pay electronically have until 4/20/20 to file and pay. Taxpayer must include either federal extension Form 4868 or OK Form 504-I when filing.
OR	To receive an extension and avoid penalty, taxpayers must pay 100% of the tax liability, file a federal Form 4868 or Oregon Form OR-40-V with the “Extension payment” box marked (if payment required), and mark the “Extension filed” box on their return. When no outstanding state taxes are due the taxpayer need not include the federal extension with the tax return.



State	Notes
PA	<p>If no tax due, PA grants same extension as approved federal extension. If taxpayer owes tax or if the taxpayer does not have an approved federal extension, the taxpayer applies for an extension by:</p> <ol style="list-style-type: none"> 1) remitting a completed PA Form REV-276, with a check; 2) an electronic funds transfer on the Revenue e-Services Center at www.revenue.pa.gov; or 3) credit/debit card payment over the internet at www.officialpayments.com or by calling 1-800-2PAYTAX (option not available if taxpayer has never filed a PA personal income tax return or previously made an estimated payment). <p>An extension of time to file cannot be filed electronically if no payment is due with the extension. Underpayment penalty imposed if at least 90% of 2019 tax due is not received by April deadline with the remaining tax due received by extended due date.</p>
RI	<p>Automatic extension granted by state when by the original April deadline, the taxpayer:</p> <ol style="list-style-type: none"> 1) pays 100% of the tax liability and 2) remits form RI-4868 showing the full amount properly estimated RI income tax and attaches RI-4868 when filing the RI return. <p>If no additional state tax owed a taxpayer may file a federal extension form in lieu of RI-4848. Filing for an extension does not extend the time to file RI-1040H, Property Tax Relief Claim or RI-6238, Residential Lead Paint Credit.</p>
SC	<p>If additional tax due: File SC-4868 by original due date requesting an extension and including payment if payment is due to avoid late payment penalty. If no outstanding tax due: Taxpayers may file a copy of their federal extension with SC return filed on or before extended due date for a valid extension.</p>
TN	<p>If additional tax due: File INC-251 by original due date with payment. If no tax due, File INC-251 extension form or include copy of federal extension request with TN return filed on or before extended due date for a valid extension. TN will waive any late payment penalty if full payment made filing by the extended due date. Interest continues to accrue from original due date on unpaid tax.</p>
UT	<p>Automatic extension granted by state when the taxpayer files the UT tax return by the extended due date and pays by the original due date, the lesser of: (a) 90% of the taxpayer's current year tax due, or (b) 100% of the UT tax liability from the prior year (2018) return (for those who had a tax liability on their 2018 Utah tax return). Taxpayers who fail to satisfy the payment requirements by the original due date incur an underpayment penalty of 2% of the unpaid tax per month of the extension period. Taxpayers who fail to file the return by the extended due date incur a late filing penalty of 2%, 5%, or 10% based on the number of days late the return is filed. Use Form TC-546, Individual Income Tax Prepayment Coupon, or access taxexpress.utah.gov to make prepayments.</p>
VA	<p>Automatic extension granted by state when at least 90% of the tax liability is paid by the original deadline. Taxpayers who have more than 10% of their total tax liability due when filing the return incur an extension penalty on the outstanding tax liability of 2% per month or part of month from the original due date through the date the return is filed. The maximum extension penalty is 12% of the tax due; however, additional late payment penalties may apply. Taxpayers who do not pay the tax in full when filing the return incur a late payment penalty of 6% per month or part of a month from the date the return is filed through the date the tax is paid, to a maximum of 30%. Use extension voucher Form 760IP only if owe tax and are paying by check or money order.</p>
VT	<p>There are no extensions for Form HS-122, Homestead Declaration or Form PR-141, Renter Rebate Claim.</p>
WI	<p>To avoid a late filing penalty, taxpayers may use any federal extension provision for Wisconsin, even if they are filing their federal return by April 15th, by enclosing with their WI return a WI Form 1, payment of tax due, and either: (1) a copy of their federal extension application or (2) a statement indicating which federal extension provision they want to apply for Wisconsin.</p>
WV	<p>WV imposes a penalty for late filing/late payment of tax unless reasonable cause can be shown. If tax due file WV Sch. L by original due date requesting an extension and include payment. If no tax due and federal extension was filed, Sch. L is required.</p>



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State Individual – Due Dates & Filing Extensions - TY 2019

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