



## Amendments to Tax Return Due Dates and Extensions

This memorandum explains recently enacted amendments to the Tax Law that changed New York State tax return due dates for partnerships, trusts, and most C corporations.

Part Q of Chapter 60 of the Laws of 2016 amended the Tax Law to change the due dates of certain New York State tax returns.<sup>1</sup> The New York State tax returns impacted are:

- Form IT-204, *Partnership Return* (and attachments);
- Form IT-204-LL, *Partnership, Limited Liability Company (LLC) and Limited Liability Partnership (LLP) Filing Fee Payment Form*; and
- most C corporation tax returns.

In addition, the Acting Commissioner of Taxation and Finance has exercised her authority to change the length of time of automatic extensions for partnership and fiduciary tax returns to conform to the comparable federal extensions.<sup>2</sup>

**Note:** See the table beginning on page 4 for a compilation of all the due date and extension changes.

Although certain corporate tax return due dates were changed, the mandatory first installment (MFI) of the tax and the corresponding MTA surcharge are still required to be paid on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of each tax year. Chapter 60 of the Laws of 2016 also changed the tax year used as the basis to determine whether a corporation must make MFI payments and used in the computation of the MFI for most corporations subject to tax under Articles 9, 9-A, and 33.<sup>3</sup> In addition, most MFI payments will no longer be made on a corporation's prior year tax return or with its request for an extension of time to file. A separate form, Form CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*, must be submitted. See [TSB-M-16\(10\)C, Changes to the Mandatory First Installment of Estimated Tax for Corporations](#), for information about the changes to the MFI.

<sup>1</sup> In general, these changes conform to recent changes to federal tax filing deadlines contained in section 2006 of Public Law 114-41. Differences between the state and federal filing deadlines are noted in this TSB-M.

<sup>2</sup> See Regulation section 157.2.

<sup>3</sup> No changes were made to the computation of the MFI or the MFI payment due dates for New York S corporations and continuing section 186 corporations. These corporations will continue to remit the MFI payment with the filing of a return or extension of time to file. The amount of the MFI payment will continue to be computed using the preceding year's tax. Sections 183 and 185 corporations are not required to make MFI payments.

## **Partnerships, LLCs, LLPs, and trusts**

### **Due dates and extensions**

For tax years beginning on or after January 1, 2016, most partnerships are required to file their partnership tax returns and attachments on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of each tax year.<sup>4</sup> For calendar-year filers, this due date is March 15. In addition to this change, the Acting Commissioner is exercising her authority to conform the length of time of the partnership extension to that of the comparable federal form. This change allows partnerships to request a single, six-month automatic extension of time to file their New York State partnership returns.

Partnerships, LLCs, and LLPs subject to the annual filing fee must now file Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*, and make the payment of the filing fee on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of each tax year. Previously, this form was required to be filed within 60 days of the close of the tax year. This change was effective for tax years ending on or after April 13, 2016. No extensions are allowed for the filing of this form or the payment of the fee.

Fiduciary returns (Form IT-205, *Fiduciary Income Tax Return*) continue to be due on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the tax year. For calendar-year filers, this due date is April 15. For fiduciary extensions, the Acting Commissioner is exercising her authority to conform the length of time of the automatic extension to that of the extension for the comparable federal form, which is now five and one-half months.

## **Corporations**

### **Article 9-A and Article 33 due dates and extensions**

For tax years beginning on or after January 1, 2016, all New York C corporations (except DISCs<sup>5</sup>) that are subject to tax under Article 9-A and Article 33 corporations are required to file tax returns on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of each tax year. For calendar-year filers this due date is April 15.

No changes were made to the length of time of extensions for corporate tax returns. New York C corporations that are subject to tax under Article 9-A and Article 33 corporations may request an automatic six-month extension of time to file, and may request up to two additional three-month extensions. Requests for automatic six-month extensions must be made on or before the due date of the tax return. Requests for additional extension(s) must be filed before the expiration of any existing extension.

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<sup>4</sup> A partnership consisting entirely of nonresident aliens is required to file a New York partnership tax return on the same date that its federal partnership return is due for the tax year.

<sup>5</sup> Domestic International Sales Corporations (DISCs) are required to file tax returns on or before the 15<sup>th</sup> day of the 9<sup>th</sup> month following the close of the tax year.

New York S corporations continue to file their tax returns on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the tax year. For calendar-year filers this due date is March 15. New York S corporations may request a six-month extension of time to file. Additional extensions beyond six months will not be granted.

### **Article 9 due dates and extensions**

For tax years beginning on or after January 1, 2016, corporations subject to tax under Article 9, sections 184, 184-a, 186-a, 186-c, and 186-e are required to file tax returns on or before April 15 following the close of the calendar year.

Corporations subject to tax under Article 9, sections 183 and 185, are required to report and pay an annual tax computed on the basis of its capital stock within New York during the preceding year. Beginning in 2017, these reports are due on or before April 15 of each year.<sup>6</sup> However, the MTA surcharge imposed under section 183-a (payable on Form CT-183-M, *Transportation and Transmission Corporation MTA Surcharge Return*) will be due on or before March 15, 2017. Beginning in 2018, the due date of the Form CT-183-M will be April 15.

Article 9 taxpayers may be granted an initial three-month extension of time to file. If these taxpayers cannot file within the three-month extension period, they may request up to three additional three-month extensions. A request for an initial three-month extension must be made on or before the due date of the tax return. Requests for additional extension(s) must be filed before the expiration of any existing extension.

Article 9, continuing section 186 taxpayers are still required to file Forms CT-186, *Utility Corporation Franchise Tax Return*, and CT-186-M, *Utility Corporation MTA Surcharge Return*, on or before March 15.

(Tax Law sections 171, 183-a(5), 186-a(4), 186-e(6), 192(1), 192(2), 209(1)(a), 211(1), 658(c)(1), 658(c)(3)(A), and 1515(a))

(Regulation sections 6-4.4, 31.1, and 48.3)

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<sup>6</sup> The tax imposed under section 185 has been repealed beginning in 2018. The return due on April 15, 2017, is the last tax return required for taxpayers subject to tax under section 185 of the Tax Law.

**Due Date and Extension Changes Table**

These changes are generally effective for tax years beginning on or after January 1, 2016.

<b>Article 22, Personal Income Tax, calendar-year filers</b>			
<b>Tax Return</b>	<b>Prior due date</b>	<b>New due date</b>	<b>Extended due dates under new law</b>
IT-204, <i>Partnership Return</i> , including attachments: IT-204-IP, <i>New York Partner's Schedule K-1</i> IT-204.1, <i>New York Corporate Partners' Schedule K</i> IT-204-CP, <i>New York Corporate Partner's Schedule K-1</i>	April 15	March 15	September 15
IT-204-LL, <i>Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form</i>	March 1	March 15 (tax years ending on or after April 13, 2016)	No extension
IT-205, <i>Fiduciary Income Tax Return</i>	April 15	April 15 (unchanged)	September 30
<ul style="list-style-type: none"> <li>• Fiscal-year partnership returns are due on the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the tax year. A six-month extension may be requested from that date.</li> <li>• Filing fee payment forms for fiscal-year filers are due on the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the tax year. No extension is allowed.</li> <li>• Fiscal-year fiduciary returns are due on the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the tax year. A five and one-half month extension may be requested from that date.</li> </ul>			
<b>Article 9, Corporation Tax</b>			
<b>Tax Return</b>	<b>Prior due date</b>	<b>New due date</b>	<b>Extended due dates under new law (additional extensions)</b>
CT-183, <i>Transportation and Transmission Corporation Franchise Tax Return on Capital Stock</i>	March 15	April 15 (starting in 2017)	July 15 (October 15) (January 15) (April 15)
CT-183-M, <i>Transportation and Transmission Corporation MTA Surcharge Return</i>	March 15	April 15 (starting in 2018)	July 15 (October 15) (January 15) (April 15)

CT-184, <i>Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings</i>	March 15	April 15	July 15 (October 15) (January 15) (April 15)
CT-184-M, <i>Transportation and Transmission Corporation MTA Surcharge Return</i>	March 15	April 15	July 15 (October 15) (January 15) (April 15)
CT-185, <i>Cooperative Agricultural Corporation Franchise Tax Return</i>	March 15	April 15 (2017 only)	July 15 (October 15) (January 15) (April 15)
CT-186, <i>Utility Corporation Franchise Tax Return</i>	March 15	March 15 (unchanged)	June 15 (September 15) (December 15) (March 15)
CT-186-M, <i>Utility Corporation MTA Surcharge Return</i>	March 15	March 15 (unchanged)	June 15 (September 15) (December 15) (March 15)
CT-186-E, <i>Telecommunications Tax Return and Utility Services Tax Return</i>	March 15	April 15	July 15 (October 15) (January 15) (April 15)
CT-186-P, <i>Utility Services Tax Return-Gross Income</i>	March 15	April 15	July 15 (October 15) (January 15) (April 15)
CT-186-P/M, <i>Utility Services MTA Surcharge Return</i>	March 15	April 15	July 15 (October 15) (January 15) (April 15)
<ul style="list-style-type: none"> <li>• All Article 9 taxpayers are calendar-year filers.</li> <li>• Article 9 taxpayers may request a three-month extension from the original due date of their returns. Up to three additional three-month extensions may be requested.</li> </ul>			
<b>Article 9-A, Business Corporation Franchise Tax, calendar-year filers</b>			
<b>Tax Return</b>	<b>Prior due date</b>	<b>New due date</b>	<b>Extended due dates under new law (additional extensions)</b>
CT-3, <i>General Business Corporation Franchise Tax Return</i>	March 15	April 15	October 15 (January 15) (April 15)

CT-3-M, <i>General Business Corporation MTA Surcharge Return</i>	March 15	April 15	October 15 (January 15) (April 15)
CT-3-A, <i>General Business Corporation Combined Franchise Tax Return</i> , including attachment: CT-3-A/BC, <i>Member's Detail Report</i>	March 15	April 15	October 15 (January 15) (April 15)
CT-3-S, <i>New York S Corporation Franchise Tax Return</i> , including attachment: CT-34-SH, <i>New York S Corporation Shareholders' Information Schedule</i>	March 15	March 15 (unchanged)	September 15
<ul style="list-style-type: none"> <li>• Fiscal-year New York C corporation returns are due on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the tax year. A six-month extension may be requested from that date. Up to two additional three-month extensions may be requested.</li> <li>• Fiscal-year New York S corporation returns are due on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the tax year. One six-month extension may be requested from that date.</li> </ul>			
<b>Article 33, Insurance Corporations, calendar-year filers</b>			
<b>Tax Return</b>	<b>Prior due date</b>	<b>New due date</b>	<b>Extended due dates under new law (additional extensions)</b>
CT-33, <i>Life Insurance Corporation Franchise Tax Return</i>	March 15	April 15	October 15 (January 15) (April 15)
CT-33-NL, <i>Non-Life Insurance Corporation Franchise Tax Return</i>	March 15	April 15	October 15 (January 15) (April 15)
CT-33-A, <i>Life Insurance Corporation Combined Franchise Tax Return</i>	March 15	April 15	October 15 (January 15) (April 15)
CT-33-C, <i>Captive Insurance Company Franchise Tax Return</i>	March 15	April 15	October 15 (January 15) (April 15)
CT-33-M, <i>Insurance Corporation MTA Surcharge Return</i>	March 15	April 15	October 15 (January 15) (April 15)
<ul style="list-style-type: none"> <li>• Fiscal-year Article 33 corporation returns are due on or before the 15th day of the 4th month following the close of each tax year. A six-month extension may be requested from that date. Up to two additional three-month extensions may be requested.</li> </ul>			

**Note:** A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.