

## DEPARTMENT OF STATE REVENUE

Commissioner's Directive #58  
February 2017

**SUBJECT:** Corporate Income Tax Return Due Dates After Change in Federal Due Dates.

**REFERENCES:** [IC 6-3-4-3](#); [IC 6-5.5-6-2](#); [IC 6-8.1-6-1](#); I.R.C. § 6072; I.R.C. § 6081; P.L.114-41.

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## SUMMARY

Provides guidance for corporate income tax and financial institutions tax return due dates based on changes in federal due dates.

## I. INTRODUCTION

In 2015, P.L.114-41 changed the due dates for various corporate income tax returns under I.R.C. § 6072, effective for tax years beginning on or after January 1, 2016. Most notably, and with some exceptions, the federal income tax due dates for C corporation returns changed to the 15th day of the fourth month after the end of the taxpayer's taxable year. In addition, the federal due date for partnership returns generally moved forward one month to the 15th day of the third month after the end of the taxpayer's taxable year. Furthermore, P.L.114-41 amended I.R.C. § 6081(b), relating to automatic extensions of returns for C corporations.

This directive provides the department's interpretation and explains how it will enforce the due dates that changed under I.R.C. §§ 6072(a), 6072(b), and 6081(b) as amended by P.L.114-41. Except as specifically noted in this directive, any other due dates will not be affected.

Taxpayers are cautioned that the dates discussed below may change as a result of legislation during the 2017 session of the Indiana General Assembly. Any updates will be published.

## II. ANALYSIS

### A. Due Date of Returns

[IC 6-3-4-3](#) provides that the due date for a corporate tax return (form IT-20) for an entity subject to tax under [IC 6-3-3](#) is the later of (1) the 15th day of the fourth month after the end of the taxpayer's taxable year or (2) in the case of corporations whose federal returns are due after the date in (1), one month after the federal return is due. Based on this language, the due date generally will be the 15th day of the fifth month following the end of the taxable year. The department will use this rule even if the special rule of P.L.114-41, § 2006(a)(3)(B), relating to returns for C corporations with fiscal years ending on June 30, applies. Thus, a taxpayer with a tax year ending December 31, 2016, will have a return due date of May 15, 2017, and so forth. This rule applies to:

1. the due date of the return,
2. the due date for accruing interest or penalty,
3. the date on which ninety percent of the tax must be paid pursuant to [IC 6-8.1-6-1](#),
4. the due date to establish the time limitation for assessments under [IC 6-8.1-5-2](#) or refund claims under [IC 6-8.1-9-1](#), and
5. the date on which interest is computed for refunds pursuant to [IC 6-8.1-9-2](#).

However, in the case of a financial institutions tax return, [IC 6-5.5-6-2](#) provides that the due date is the 15th day of the fourth month after the end of taxable year. Thus, the due date for FIT-20 returns will remain unchanged.

For S corporation (IT-20S) and partnership (IT-65) returns, the due dates generally will remain the 15th day of the fourth month after the end of the taxpayer's tax year. However, if the federal tax return for a corporation has a federal due date later than the 15th day of the fourth month after the end of the taxpayer's taxable year (for

instance, a short-year S corporation return resulting from a revocation of an election), the due date is one month after the federal return is due.

Other due dates may apply in very limited circumstances. Please consult the instructions for the Form IT-20 or other corporate tax forms for further information.

### **B. Extended Due Date**

[IC 6-8.1-6-1](#) provides for an extension for filing corporate tax returns (IT-20) equal to thirty (30) days after the extended due date of the federal return. Further, if there is a state-only extension, but no federal extension, Indiana will treat such returns as being extended as if a federal extension had been granted.

For purposes of applying this rule, the department will treat the extended due date of IT-20 returns as being 30 days after the 15th day of the tenth month after the end of the taxpayer's taxable year. This rule applies even for calendar year taxpayers whose federal tax returns have an extended deadline of September 15.

For FIT-20 returns, the department will treat the extended due date of FIT-20 returns as being the 15th day of tenth month after the end of the taxable year pursuant to [IC 6-5.5-6-2](#). This rule applies even for calendar year taxpayers whose federal tax returns have an extended deadline of September 15 or whose fiscal years end on June 30 and otherwise get a seven-month federal extension.

The rules set forth in this directive for IT-20 returns and FIT-20 returns apply to:

1. the due date of the return,
2. the date on which any remaining tax and interest must be paid to avoid penalty pursuant to [IC 6-8.1-6-1](#),
3. the due date to establish the time limitation for assessments under [IC 6-8.1-5-2](#) or refund claims under [IC 6-8.1-9-1](#), and
4. the date on which interest is computed on refunds pursuant to [IC 6-8.1-9-2](#).

For S corporations and partnerships, the federal extended due dates remain unchanged. Thus, the extended due date for Form IT-20S and Form IT-65 remains the 15th day of the tenth month after the end of the taxpayer's taxable year.

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*Posted: 02/22/2017 by Legislative Services Agency*  
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