

State Tax Smart Charts

Business Income Tax > Amended or Audited Returns > Amended Returns > Deadline for Reporting Federal Changes > C Corporations

The following chart indicates the deadline for reporting a federal change or adjustment by a C Corporation, as well as, any attachments that must be filed.

Jurisdiction	C Corporations	Comment	Citation
Alabama	No deadline specified.	Attach RAR or any other itemized explanation of federal changes furnished by the IRS.	Ala. Admin. Code r. 810-3-40-.01(4)
Alaska	File amended return within 60 days after final determination of federal adjustment.	Attach all documents related to the change, including RAR. We recommend you reference cited authority for more information.	Alaska Stat. §43.20.030(d) , Form 6000 Instructions, Corporation Net Income Tax Return
Arizona	Within 90 days after final determination of federal adjustment, either: <ul style="list-style-type: none"> • file amended return, or • file copy of final federal determination, concede accuracy or state errors, and request recomputation of tax by department. 	Provide sufficient information for the department to recompute Arizona taxable income based on the RAR changes.	Ariz. Rev. Stat. §43-327 , Form 120 Instructions, Corporation Income Tax Return
Arkansas	File amended return within 180 days after receipt of notice and demand for payment from IRS.	Attach copy of federal amended return or IRS audit report. Prior to Oct. 1, 2015, amended return had to be filed within 90 days after receipt of notice and demand for payment from IRS. We recommend you reference cited authority for more information.	Ark. Code. Ann. §26-18-306(b)(1) , Form AR1100CT Instructions, C Corporation Income Tax Return
California	File amended return or send a letter with copies of the federal changes within 6 months after final determination of federal change or filing amended federal return.	Attach copy of the final federal determination and all underlying data and schedules that explain or support the federal adjustments.	Cal. Rev. & Tax Code §18622 , Form 100X Instructions, Amended Corporation Franchise or Income Tax Return
Colorado	File amended return within 30 days after final determination of federal change or filing amended federal return.	Do not attach RAR to amended return. RAR showing federal return changes and state account number will be accepted for multistate	Colo. Rev. Stat. §39-22-601(6) , Form 112 Instructions, C-Corporation Income Tax Return

		corporations in lieu of an amended return.	
Connecticut	File amended return within 90 days after final determination of federal change or filing federal amended return.	Attach IRS notification of changes or federal Form 1120X.	Conn. Gen. Stat. §12-226 , Form CT-1120X Instructions, Amended Corporation Business Tax Return
Delaware	File amended return within 90 days after final determination of federal adjustment or filing amended federal return.	Attach copy of federal amended return.	Del. Code Ann. tit. 30, §514 , Form 1100 Instructions, Corporate Income Tax Return
District of Columbia	File amended return within 90 days after final determination of federal change or filing amended federal return.	Provide detailed statement explaining the adjustments.	D.C. Code Ann. §47-4301(f) , Form D-20 Instructions, Corporation Franchise Tax Return
Florida	File amended return within 60 days after final determination of federal adjustment or assessment, payment, or collection of tax, whichever occurs first.	Attach copy of amended federal return or other adjustment (such as an RAR).	Fla. Stat. ch. 220.23, Rule 12C-1.023
Georgia	File amended return within 180 days after final determination of federal adjustment.	Attach copy of federal Form 1120X or federal audit adjustments.	Ga. Code Ann. §48-7-82(e)(1) , Form 600 Instructions, Corporation Tax Return
Hawaii	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of the document issued by the federal government changing the federal taxable income of the corporation.	Haw. Rev. Stat. §235-101(b) , Form N-30 Instructions, Corporation Income Tax Return
Idaho	File amended return within 60 days after final determination of federal adjustment.	Attach copies of all RARs and any other documents and schedules required to clarify the adjustments to taxable income.	Idaho Code §63-3069(1), IDAPA 35.01.01.890 , Form 41 Instructions, Corporation Income Tax Return
Illinois	File amended return within 120 days after federal changes are agreed to or finally determined (two years and 120 days if claiming a refund resulting from the change).	Attach copy of federal finalization or proof of acceptance from IRS along with copy of amended federal form plus any other related forms, schedules, or attachments, if applicable. Examples of federal finalization include copy of: <ul style="list-style-type: none"> • federal refund check; • signed and dated audit 	35 ILCS 5/506(b) , Form IL-1120-X Instructions, Amended Corporation Income and Replacement Tax Return

		report from the IRS, including copies of preliminary, revised, corrected, and superseding reports, if applicable; and/or <ul style="list-style-type: none"> • federal transcript verifying federal taxable income. 	
Indiana	File amended return within 180 days after the federal modification is made (120 days for modifications made before 2011).	Attach copy of amended federal return, RAR, audit report, and/or applicable federal waivers.	Ind. Code §6-3-4-6 , Ind. Admin. Code tit. 45, r. 3.1-1-94 , Form IT-20X Instructions, Amended Corporate Adjusted Gross Income Tax Return
Iowa	File amended return within 60 days of final disposition of federal audit.	Include amended federal return and copy of federal RAR, if applicable. Copy of federal RAR and notification of final federal adjustments provided by taxpayer will be acceptable in lieu of an amended return.	Iowa Admin. Code r. 701 52.3(422) , Iowa Code §421.27(2) , Form IA 1120X Instructions, Amended Corporation Income Tax Return
Kansas	File amended return within 180 days after the federal adjustment is paid, agreed to, or becomes final, whichever is earlier.	Attach copy of amended federal return, RAR, or adjustment letter with full explanation of changes made.	Kan. Stat. Ann. §79-3230(f) , Form K-120 Instructions, Corporate Income Tax Return
Kentucky	Department must be notified within 30 days of initiation of federal audit. File amended return within 30 days after conclusion of audit.	Submit copy of final federal determination with amended return.	Ky. Rev. Stat. Ann. §141.210(4) , Form 720 Instructions, Corporation Income Tax and LLET Return
Louisiana	File amended return within 180 days of the final determination of the federal adjustments.	Attach detailed explanation of changes and copy of federal amended return, if applicable.	La. Rev. Stat. Ann. §47:287.614(C) , Form CIFT-620 Instructions, Corporation Income and Franchise Tax Return
Maine	File amended return within 180 days after final determination of the federal change or correction or the filing of the federal amended return. Tax years before July 1, 2011: File amended return within 90 days after final determination of the federal change or correction or the filing of the federal amended return.	Attach copy of federal amended return or RAR. For returns reflecting federal net operating losses, attach copy of federal Form 1139.	Me. Rev. Stat. Ann. tit. 36, §5227-A(2) , Form 1120-ME Instructions, Corporate Income Tax Return
Maryland	File amended return within 90 days after final determination of federal	Attach copy of federal amended return or final	Md. Code Ann. §13-409 , Form 500

	adjustment.	IRS adjustment report.	Instructions, Corporation Income Tax Return
Massachusetts	File amended return within three months after final determination of federal adjustment.	Attach copy of federal amended return or RAR.	Mass. Gen. Laws ch. 62C, §30, Mass. Regs. Code tit. 830, §62C.30.1(3) , Form CA-6 Instructions, Application for Abatement/Amended Return
Michigan	File amended return within 120 days after final determination of federal adjustment.	We recommend you reference cited authority for more information.	Mich. Comp. Laws §206.687(2) , Mich. Comp. Laws §208.1507(2) , Mich. Comp. Laws §208.75(2) , Form 4567 Instructions, MBT Annual Return, Form 4891 Instructions, Corporate Income Tax Annual Return, Form 4892 Instructions, Corporate Income Tax Amended Return
Minnesota	File amended return, or mail letter to Department of Revenue detailing how the federal determination is incorrect or does not change the Minnesota tax, within 180 days after final determination of federal change or filing of federal amended return.	Attach copy of federal amended return or IRS audit report.	Minn. Stat. §289A.38(7) , Form M4 Instructions, Corporation Franchise Tax Return
Mississippi	File amended return within 30 days after agreeing to the federal change.	Attach copy of federal amended return or RAR. If the taxpayer files consolidated for federal purposes, a proforma amended federal return should be filed as well as the amended consolidated federal return.	Miss. Code. Ann. §27-7-51(4) , Corporate Income and Franchise Tax FAQs
Missouri	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return, RAR, closing agreement, and/or applicable court decision. If federal return was not amended, explain why the state return is being amended.	Mo. Rev. Stat. §143.601 , Mo. Code. Regs. Ann. tit. 12, §10-2.105 , Form MO-1120 Instructions, Corporation Income Tax/Franchise Tax Return
Montana	File amended return within 90 days after notice of federal change or filing	Attach the applicable forms and statements	Mont. Code Ann. §15-31-506 , Mont.

	amended federal return.	explaining all adjustments in detail.	Admin. R. 42.23.303 , Form CIT, Corporate Income Tax Return
Nebraska	File amended return within 60 days after a correction or change to the federal return.	Attach copy of federal amended return, IRS report, or other document that substantiates the adjustments claimed.	Neb. Rev. Stat. §77-2775 , Reg. 24-046 , Form 1120N Instructions, Corporation Income Tax Return
Nevada	N/A, because state does not tax general business corporation income.		
New Hampshire	File amended return within 6 months after final determination of federal adjustment.	Attach copy of federal amended return or IRS adjustment report.	N.H. Rev. Stat. Ann. §77A:10 , N.H. Rev. Stat. Ann. §77-E:9 , Report of Change General Instructions
New Jersey	File amended return within 90 days after final determination of federal change or filing amended federal return.		N.J. Stat. Ann. §54:10A-13 , Form CBT-100 Instructions, Corporation Business Tax Return
New Mexico	<u>Tax years before July 1, 2013:</u> File amended return within 90 days after final determination of federal adjustment. <u>Tax years after July 1, 2013:</u> File amended return within 180 days after final determination of federal adjustment.	Attach copy of federal amended return or RAR.	N.M. Stat. Ann. §7-1-13 , Form CIT-1 Instructions, Corporate Income and Franchise Tax Return
New York	File amended return within 90 days after final determination of federal change (120 days for taxpayers making a combined report) or filing amended federal return.	Attach copy of federal Form 4549, Income Tax Examination Changes. If the corporation filed as part of a consolidated group for federal tax purposes but on a separate basis for state tax purposes, submit a statement indicating the changes that would have been made if the corporation had filed on a separate basis for state tax purposes.	N.Y. Tax Law, §211(3) , N.Y. Comp. Code R. & Regs. tit. 21, §6-1.3 , N.Y. Comp. Code R. & Regs. tit. 21, §6-1.4 , Form CT-3, General Business Corporation Franchise Tax Return
North Carolina	File amended return within 6 months of notification of correction or final federal determination.	Include a complete explanation of reasons for filing an amended return, including specific schedule and line number references, on Schedule J of the return.	N.C. Gen. Stat. §105-130.20 , Form CD-405 Instructions, Corporation Tax Return

North Dakota	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return, Form 1139, or RAR. If corporation is included in a consolidated federal return, attach copy of amended pro forma separate company federal return, pages 1-4 of amended consolidated federal return, and schedule of gross income and deductions by company that supports the amended consolidated taxable income.	N.D. Cent. Code §57-38-34.4 , N.D. Admin. Code §81-03-01.1-09 , Form 40X Instructions, Amended Corporation Income Tax Return
Ohio	<p><u>Commercial Activity Tax (CAT):</u> No deadline specified.</p> <p><u>Corporate Franchise Tax:</u> File amended return within 1 year after earliest of:</p> <ul style="list-style-type: none"> • final determination of federal adjustment; • payment of additional tax as a result of federal adjustment; or • receipt of refund as a result of federal adjustment. 	<p><u>Commercial Activity Tax (CAT):</u> Attach copy of federal amended return or RAR if refund requested.</p> <p><u>Corporate Franchise Tax:</u> Attach copy of federal amended return or RAR.</p>	Ohio Rev. Code Ann. §5733.031(C) , Form FT 1120 Instructions, Corporation Franchise Tax Report, Unofficial Department Guidance
Oklahoma	File amended return within 1 year after final determination of federal change.	Attach copy of federal Form 1120X or 1139 and proof of disposition by IRS or copy of RAR, when applicable.	Okla. Stat. tit. 68, §2375 , Okla. Admin. Code §710:50-3-8(a) , Form 512 Instructions, Corporation Income Tax Return
Oregon	File amended return within 90 days after federal change or filing amended federal return.	Attach copy of federal amended return or RAR.	Or. Rev. Stat. §314.380(2) , OAR 150-314.380(2)-(B) , Form 20 Instructions, Corporation Excise Tax Return, Form 20-I Instructions, Corporation Income Tax Return
Pennsylvania	File amended return within six months after receipt of final federal change or correction or filing amended federal return.	Attach copy of federal amended return, statement of reasons for filing the amended return, and supporting forms or schedules. We recommend you reference cited authority for more information.	72 P.S. §7406(a) , Form CT-1 PA, Corporation Tax Booklet, Form RCT-128C Instructions, Report of Change in Corporate Net Income Tax
Rhode Island	File amended return within 60 days after receipt of final determination of	Attach copy of federal amended return or RAR.	R.I. Gen. Laws §44-11-19 , Form RI-

	federal change.		1120X Instructions, Amended Business Corporation Tax Return
South Carolina	File amended return within 180 days after final determination of federal adjustment.	Attach copy of federal amended return or RAR.	S.C. Code Ann. §12-54-85(D)(2) , Form SC 1120 Instructions, Corporation Income Tax Return, Corporate Income Tax FAQs
South Dakota	N/A, because state does not tax general business corporation income.		
Tennessee	No deadline specified.	Mail letter of explanation (Franchise and Excise Tax Federal Income Revision Form preferred) and supporting documentation (such as copies of federal amended return, signed RAR, and/or refund check) to Department of Revenue. A taxpayer that files a consolidated federal return should enclose a schedule detailing the changes that apply to the entity for which the revisions are being reported or a consolidated schedule reflecting all adjustments by entity.	Important Notice, Unofficial Department Guidance
Texas	File amended return within 120 days after final determination of federal adjustment or filing amended federal return.	Attach cover letter of explanation, with enclosures necessary to support the amendment.	Tex. Tax Code Ann. §171.212 , 34 Tex. Admin. Code §3.584(f)
Utah	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return, IRS audit or adjustment report, or other explanation of changes.	Utah Code Ann. §59-7-519 , Form TC-20 Instructions, Corporation Franchise or Income Tax Return
Vermont	File amended return within 60 days after notice of federal change or filing federal amended return.	Attach copy of IRS report.	Vt. Stat. Ann. tit 32, §5866(a) , Form CO-411 Instructions, Corporation Income Tax Return
Virginia	File amended return within 1 year after final determination of federal change or filing federal amended return.	Attach copy of federal amended return, RAR, adjustment letter, or other form/statement showing the nature of	Va. Code Ann. §58.1-311 , Form 500 Instructions, Corporation Income Tax Return

		any federal change and date it became final.	
Washington	N/A, because state does not tax general business corporation income.		
West Virginia	File amended return within 90 days after final determination of federal change or filing federal amended return.	Attach copy of RAR detailing adjustments.	W. Va. Code §11-24-20 , W. Va. Code St. R. §110-24-20 , Form WV/CNF-120, West Virginia Combined Corporation Net Income/Business Franchise Tax Return
Wisconsin	Mail report to department and/or file amended return within 90 days after final determination of federal change or filing amended federal return.	Send copy of federal amended return and/or final federal audit report.	Wis. Stat. §71.76 , Wis. Admin. Code §2.105 , Form 4 Instructions, Corporation Franchise and Income Tax Return
Wyoming	N/A, because state does not tax general business corporation income.		

Business Income Tax > Amended or Audited Returns > Amended Returns > Deadline for Reporting Federal Changes > **S Corporations**

The following chart indicates the deadline for reporting a federal change or adjustment by an S Corporation, as well as, any attachments that must be filed.

Jurisdiction	S Corporations	Comment	Citation
Alabama	No deadline specified.	Attach RAR or any other itemized explanation of federal changes furnished by the IRS.	Ala. Admin. Code r. 810-3-40-.01(4)
Alaska	File amended return within 60 days after final determination of federal adjustment.	Attach all documents related to the change, including RAR.	Alaska Stat. §43.20.030(d) , Form 6000 Instructions, Corporation Net Income Tax Return
Arizona	Within 90 days after final determination of federal adjustment, either: <ul style="list-style-type: none"> • file amended return, or • file copy of final federal determination, concede accuracy or state errors, and request recomputation of tax by department. 	Provide sufficient information for the department to recompute Arizona taxable income based on the RAR changes.	Ariz. Rev. Stat. §43-327 , Form 120S Instructions, S Corporation Income Tax Return
Arkansas	File amended return within 90 days after receipt of notice and demand for payment from IRS.		Ark. Code Ann. §26-18-306(b)(1) , Form AR1100S Instructions,

	Effective Oct. 1, 2015, file amended return within 180 days after receipt of notice and demand for payment from IRS.		S Corporation Income Tax Return
California	File amended return or send a letter with copies of the federal changes within 6 months after final determination of federal change or filing amended federal return.	Attach copy of the final federal determination and all underlying data and schedules that explain or support the federal adjustments.	Cal. Rev. & Tax Code §18622 , Form 100X Instructions, Amended Corporation Franchise or Income Tax Return
Colorado	File amended return within 30 days after final determination of federal change or filing amended federal return.	Include statement of reasons for difference.	Colo. Rev. Stat. §39-22-601(6)
Connecticut	File amended return within 90 days after final determination of federal change or filing federal amended return.		Conn. Gen. Stat. §12-727 , Form CT-1065/CT-1120SI Instructions, Composite Income Tax Return
Delaware	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return.	Del. Code Ann. tit. 30, §514 , Form 1100S Instructions, S Corporation Reconciliation And Shareholders Information Return
District of Columbia	File amended return within 90 days after final determination of federal change or filing amended federal return.	Provide detailed statement explaining the adjustments.	D.C. Code Ann. §47-4301(f) , Form D-20 Instructions, Corporation Franchise Tax Return
Florida	File amended return within 60 days after final determination of federal adjustment or assessment, payment, or collection of tax, whichever occurs first.	Attach copy of amended federal return or other adjustment (such as an RAR).	Fla. Stat. ch. 220.23(2)(a) , Rule 12C-1.023
Georgia	File amended return within 180 days after final determination of any federal change or correction.	Attach copy of federal Form 1120S or federal audit adjustments.	Ga. Code Ann. §48-7-82(e)(1) , Form 600S Instructions, S Corporation Income Tax Return
Hawaii	File amended return within 90 days after federal change or filing amended federal return.	Attach copy of the document issued by the federal government changing the federal taxable income of the corporation.	Haw. Rev. Stat. §235-101(b)
Idaho	File amended return within 60 days after final determination of federal change.	Attach copies of all RARs and any other documents and schedules required to clarify the adjustments to taxable income.	Idaho Code §63-3069(1) , IDAPA 35.01.01.890 , Form 41S Instructions, S Corporation Income Tax Return

Illinois	File amended return within 120 days after federal changes are agreed to or finally determined (two years and 120 days if claiming a refund resulting from the change).	Attach copy of federal finalization or proof of acceptance from the IRS along with copy of amended federal form, if applicable. Examples of federal finalization include copy of: <ul style="list-style-type: none"> • audit report from the IRS; and/or • federal record of account verifying ordinary business income. 	35 ILCS 5/506(b) , Form IL-1120-ST-X Instructions, Amended Small Business Corporation Replacement Tax Return
Indiana	File amended return within 180 days after the federal modification is made (120 days for modifications made before 2011).	Attach copy of amended federal return, RAR, audit report, and/or applicable federal waivers.	Ind. Code §6-3-4-6 , Ind. Admin. Code tit. 45, r. 3.1-1-94 , Form IT-20S Instructions, S Corporation Income Tax Return, Unofficial Department Guidance
Iowa	File amended return within 60 days of final disposition of federal audit.	Include amended federal return and copy of federal RAR, if applicable. Copy of federal RAR and notification of final federal adjustments provided by taxpayer will be acceptable in lieu of an amended return.	Iowa Admin. Code r. 701.52.3(422) , Iowa Code §421.27(2)
Kansas	File amended return within 180 days after payment or final determination of federal adjustment.	Attach copy of amended federal return, RAR, or adjustment letter with full explanation of changes made.	Kan. Stat. Ann. §79-3230(f) , Form K-120S Instructions, Partnership or S Corporation Return
Kentucky	Department must be notified within 30 days of initiation of federal audit. File amended return within 30 days after conclusion of audit.	Submit copy of final federal determination with amended return.	Ky. Rev. Stat. Ann. §141.210(4) , Form 720S Instructions, S Corporation Income Tax and LLET Return
Louisiana	File amended return within 180 days of the final determination of the federal adjustments.	Attach detailed explanation of changes and copy of federal amended return, if applicable.	La. Rev. Stat. Ann. §47:287.614(C) , Form CIFT-620 Instructions, Corporation Income and Franchise Tax Return
Maine	N/A, because no return filing requirement for tax years after 2011. Tax years before 2012: File amended return within: <ul style="list-style-type: none"> • 180 days after federal change or 	Attach copy of federal amended return, if applicable, and explanation of reason for the change or correction.	Me. Rev. Stat. Ann. tit. 36, §5245(1) , Tax Alert, Vol. 22, No. 3 , Form 1065ME/1120S-ME, Information Return for Partnerships & S Corporations

	federal amended return is filed effective on or after July 1, 2011; or <ul style="list-style-type: none"> 90 days after federal change or federal amended return is filed effective before July 1, 2011. 		
Maryland	File amended return within 90 days after final determination of federal adjustment.	Attach copy of federal amended return or final IRS adjustment report.	Md. Regs. Code tit. 03, §03.04.02.11(A) , Form 510 Instructions, Pass-Through Entity Income Tax Return
Massachusetts	File amended return within 3 months after final determination of federal adjustment.	Attach copy of federal amended return or RAR.	Mass. Gen. Laws ch. 62C, §30 , Mass. Regs. Code tit. 830, §62C.30.1(3) , Form CA-6 Instructions, Application for Abatement/Amended Return
Michigan	File amended return within 120 days after final determination of federal adjustment.	Attach copy of federal amended return or signed and dated IRS audit document. We recommend you reference cited authority for more information.	Mich. Comp. Laws §206.687(2) , Mich. Comp. Laws §208.1507(2) , Mich. Comp. Laws §208.75(2) , Form 4567 Instructions, MBT Annual Return
Minnesota	File amended return, or mail letter to Department of Revenue detailing how the federal determination is incorrect or does not change the Minnesota tax, within 180 days after final determination of federal change or filing of federal amended return.	Attach copy of federal amended return or IRS audit report.	Minn. Stat. §289A.38(7) , Form M8 Instructions, S Corporation Return
Mississippi	File amended return within 30 days after agreeing to the federal change.	Attach copy of federal amended return or RAR.	Miss. Code. Ann. §27-7-51(4) , Corporate Income and Franchise Tax FAQs
Missouri	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return, RAR, closing agreement, and/or applicable court decision.	Mo. Rev. Stat. §143.601 , Mo. Code. Regs. Ann. tit. 12, §10-2.105
Montana	File amended return within 90 days after notice of federal change or filing amended federal return.	Attach copy of federal amended return or IRS notice of corrections.	Mont. Code Ann. §15-31-506 , Mont. Admin. R. 42.23.303 , Form CLT-4S Instructions, S Corporation Information and Composite Tax Return
Nebraska	File amended return within 60 days after final determination of federal change.	Attach copy of federal amended return, IRS report, or other document that	Neb. Rev. Stat. §77-2775 , Reg. 24-046 , Form 1120-SN Instructions, S

		substantiates the adjustments claimed.	Corporation Income Tax Return
Nevada	N/A, because state does not tax pass-through income.		
New Hampshire	File amended return within 6 months after final determination of federal adjustment.	Attach copy of federal amended return or IRS adjustment report.	N.H. Rev. Stat. Ann §77-A:10 , N.H. Rev. Stat. Ann §77-E:9 , ROC General Instructions
New Jersey	File amended return within 90 days after final determination of federal change or filing amended federal return.		N.J. Stat. Ann. §54:10A-13 , Form CBT-100S Instructions, S Corporation Business Tax Return
New Mexico	Tax years before July 1, 2013: File amended return within 90 days after final determination of federal adjustment. Tax years after July 1, 2013: File amended return within 180 days after final determination of federal adjustment.	Attach copy of federal amended return or RAR.	N.M. Stat. Ann. §7-1-13(C) , Form S-Corp Instructions, Sub-Chapter S Corporate Income and Franchise Tax Return
New York	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal Form 4549, Income Tax Examination Changes.	N.Y. Tax Law §211(3) , N.Y. Comp. Code R. & Regs. tit. 21, §6-1.3 , N.Y. Comp. Code R. & Regs. tit. 21, §6-1.4 , Form CT-3-S Instruction, S Corporation Franchise Tax Return
North Carolina	File amended return within 6 months of notification of correction or final federal determination.	Include a complete explanation of reasons for filing an amended return, including specific schedule and line number references, on Schedule J of the return.	N.C. Gen. Stat. §105-130.20 , Form CD-401S Instructions, S Corporation Tax Return
North Dakota	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return or IRS audit report.	N.D. Cent. Code §57-38-34.4 , N.D. Admin. Code §81-03-01.1-09 , Form 60 Instructions, Small Business Corporation Tax Return
Ohio	Commercial Activity Tax (CAT): No deadline specified. Corporate Franchise Tax: File amended return within 1 year after final determination of federal adjustment.	Commercial Activity Tax (CAT): Attach copy of federal amended return or RAR if refund requested. Corporate Franchise Tax:	Ohio Rev. Code Ann. §5747.45 , Form 1140, Pass-Through Entity and Trust Withholding Tax Return, Unofficial Department Guidance

		Attach copy of federal amended return or RAR.	
Oklahoma	File amended return within 1 year after final determination of federal change.	Attach copy of federal amended return or RAR.	Okla. Stat. tit. 68, §2375(H)(2) , Okla. Admin. Code §710:50-3-8(a) , Form 512-S Instructions, Small Business Corporation Income Tax Return
Oregon	File amended return within 90 days after federal change or filing amended federal return.	Attach copy of federal amended return or RAR.	Or. Rev. Stat. §314.380(2) , OAR 150-314.380(2)-(B) , Form 20-S Instructions, S Corporation Tax Return
Pennsylvania	File amended return within 30 days after determination of need to amend return.	Attach copy of federal amended return, statement of reasons for filing the amended return, and supporting forms or schedules.	Form PA20S/PA65 Instructions, S Corporation/Partnership Information Return
Rhode Island	File amended return within 60 days after notice of final determination of federal change.	Attach copy of federal amended return or RAR.	R.I. Gen. Laws §44-11-19 , Form RI-1120X Instructions, Amended Business Corporation Tax Return
South Carolina	File amended return within 180 days after final determination of federal adjustment.	Attach copy of federal amended return or RAR.	S.C. Code Ann. §12-54-85(D)(2) , Form SC 1120S Instructions, S Corporation Income Tax Return
South Dakota	N/A, because state does not tax pass-through income.		
Tennessee	No deadline specified.	Mail letter of explanation (Franchise and Excise Tax Federal Income Revision Form preferred) and supporting documentation (such as copies of federal amended return, signed RAR, and/or refund check) to Department of Revenue. A taxpayer that files a consolidated federal return should enclose a schedule detailing the changes that apply to the entity for which the revisions are being reported or a consolidated schedule reflecting all adjustments by entity.	Important Notice, Unofficial Department Guidance

Texas	File amended return within 120 days after final determination of federal adjustment or filing amended federal return.	Attach cover letter of explanation, with enclosures necessary to support the amendment.	Tex. Tax Code Ann. §171.212, 34 Tex. Admin. Code §3.584(f)
Utah	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return, IRS audit or adjustment report, or other explanation of changes.	Utah Code Ann. §59-7-519 , Form TC-20S Instructions, S Corporation Franchise or Income Tax Return
Vermont	File amended return within 60 days after notice of federal change or filing federal amended return.	Attach copy of IRS report.	Vt. Stat. Ann. tit 32, §5866(a) , Unofficial Department Guidance
Virginia	File amended return within 1 year after final determination of federal change or filing federal amended return.	No requirement to attach copy of amended federal return or IRS final determination letter.	Va. Code Ann. §58.1-311 , Form 502 Instructions, Pass-Through Entity Return of Income, Unofficial Department Guidance
Washington	N/A, because state does not tax pass-through income.		
West Virginia	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return and RAR, if applicable.	W. Va. Code §11-24-20 , W. Va. Code St. R. §110-24-20 , Form WV/SPF-100, Income/Business Franchise Tax Return for S Corporation and Partnership Instructions
Wisconsin	Mail report to department and/or file amended return within 90 days after final determination of federal change or filing amended federal return.	Send copy of federal amended return and/or final federal audit report.	Wis. Stat. §71.76 , Wis. Admin. Code §2.105 , Form 5S Instructions, Tax-Option (S) Corporation Franchise or Income Tax Return
Wyoming	N/A, because state does not tax pass-through income.		

Business Income Tax > Amended or Audited Returns > Amended Returns > Deadline for Reporting Federal Changes > **Partnerships, LLPs, and LLCs**

The following chart indicates the deadline for reporting a federal change or adjustment by a Partnership, LLP or LLC, as well as, any attachments that must be filed.

Jurisdiction	Partnerships, LLPs, and LLCs	Comment	Citation
Alabama	No deadline specified.	Attach RAR or any other itemized explanation of federal changes furnished by the IRS.	Ala. Admin. Code r. 810-3-40-.01(4)
Alaska	File amended return within 60 days	Attach all documents	Alaska Stat.

	<p>after final determination of federal adjustment.</p> <p>Tax years before 2012: Federal change must be reflected on corporate partner's amended return.</p>	related to the change, including RAR.	§43.20.030(d) , Unofficial Department Guidance , Form 6900 Instructions, Partnership Information Return
Arizona	<p>Within 90 days after final determination of federal adjustment, either:</p> <ul style="list-style-type: none"> • file amended return, or • file copy of final federal determination, concede accuracy or state errors, and request recomputation of tax by department. 	Provide sufficient information for the department to recompute Arizona taxable income based on the RAR changes.	Ariz. Rev. Stat. §43-327 , Form 165 Instructions, Partnership Income Tax Return
Arkansas	<p>File amended return within 90 days after receipt of notice and demand for payment from IRS.</p> <p>Effective Oct. 1, 2015, file amended return within 180 days after receipt of notice and demand for payment from IRS.</p>		Ark. Code Ann. §26-18-306(b)(1)
California	File amended return within 6 months after final determination of federal change or filing amended federal return.	Attach copy of federal RAR or other notice of the adjustments.	Cal. Rev. & Tax Code §18622 , Form 565 Instructions, Partnership Return of Income
Colorado	File amended return within 30 days after final determination of federal change or filing amended federal return.	Include statement of reasons for difference.	Colo. Rev. Stat. §39-22-601(6)
Connecticut	File amended return within 90 days after final determination of federal change or filing federal amended return.		Conn. Gen. Stat. §12-727 , Form CT-1065/CT-1120SI Instructions, Composite Income Tax Return
Delaware	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return and/or federal audit.	Del. Code Ann. tit. 30, §514 , Form 300 and Instructions, Partnership Return
District of Columbia	File amended return within 90 days after final determination of federal change or filing amended federal return.	Provide detailed statement explaining the adjustments.	D.C. Code Ann. §47-4301(f) , Form D-65 Instructions, Partnership Return of Income
Florida	Federal change must be reflected on corporate partner's amended return.		Unofficial Department Guidance
Georgia	File amended return within 180 days after final determination of any federal change or correction.	Attach copy of amended federal partnership return. Detailed statement of	Ga. Code Ann. §48-7-82(e)(1) , Form 700 Instructions, Partnership Income Tax

		federal audit adjustments must be mailed separately to Department of Revenue.	Return
Hawaii	File amended return within 90 days after federal change or filing amended federal return.	Attach copy of the document issued by the federal government changing the federal taxable income of the corporation.	Haw. Rev. Stat. §235-101(b)
Idaho	File amended return within 60 days after final determination of federal change.	Attach copies of all RARs and any other documents and schedules required to clarify the adjustments to taxable income.	Idaho Code §63-3069(1), IDAPA 35.01.01.890 , Form 65 Instructions, Partnership Return of Income
Illinois	File amended return within 120 days after federal changes are agreed to or finally determined (two years and 120 days if claiming a refund resulting from the change).	Attach copy of federal finalization or proof of acceptance from the IRS along with copy of amended federal form, if applicable. Examples of federal finalization include copy of: <ul style="list-style-type: none"> • audit report from the IRS; and/or • federal record of account verifying ordinary business income. 	35 ILCS 5/506(b) , Form IL-1065-X Instructions, Amended Partnership Replacement Tax Return
Indiana	File amended return within 180 days after the federal modification is made (120 days for modifications made before 2011).	Attach copy of amended federal return, RAR, audit report, and/or applicable federal waivers.	Ind. Code §6-3-4-6, Ind. Admin. Code tit. 45, r. 3.1-1-94 , Form IT-65 Instructions, Partnership Return, Unofficial Department Guidance
Iowa	File amended return within 60 days of final disposition of federal audit.	Include amended federal return, if applicable. Copy of federal RAR and notification of final federal adjustments provided by taxpayer will be acceptable in lieu of an amended return.	Iowa Admin. Code r. 701.39.3(422) , Iowa Code §421.27(2)
Kansas	File amended return within 180 days after payment or final determination of federal adjustment.	Attach copy of amended federal return, RAR, or adjustment letter with full explanation of changes made.	Kan. Stat. Ann. §79-3230(f) , Form K-120S Instructions, Partnership or S Corporation Return
Kentucky	Department must be notified within 30 days of initiation of federal audit.	Submit copy of final federal determination	Ky. Rev. Stat. Ann. §141.210(4) , Form 765-

	File amended return within 30 days after conclusion of audit.	with amended return.	GP Instructions, General Partnership Income Return
Louisiana	File amended return within 60 days of the taxpayer's receipt of the federal adjustments.	Attach detailed explanation of changes and copy of federal amended return, if applicable.	La. Rev. Stat. Ann. §47:103(C) , Unofficial Department Guidance
Maine	N/A, because no return filing requirement for tax years after 2011. <u>Tax years before 2012:</u> File amended return within: <ul style="list-style-type: none"> • 180 days after federal change or federal amended return is filed effective on or after July 1, 2011; or • 90 days after federal change or federal amended return is filed effective before July 1, 2011. 	Attach copy of federal amended return, if applicable, and explanation of reason for the change or correction.	Me. Rev. Stat. Ann. tit. 36, §5245(1) , Tax Alert, Vol. 22, No. 3 , Form 1065ME/1120S-ME, Information Return for Partnerships & S Corporations
Maryland	File amended return within 90 days after final determination of federal adjustment.	Attach copy of federal amended return or final IRS adjustment report.	Md. Regs. Code tit. 03, §03.04.02.11(A) , Form 510 Instructions, Pass-Through Entity Income Tax Return
Massachusetts	File amended return within one year after receipt of notice of final determination of federal change.	Attach copy of federal amended return or RAR.	Mass. Gen. Laws ch. 62C, §30 , Mass. Regs. Code tit. 830, §62C.30.1(3) , Administrative Procedure 619.2
Michigan	File amended return within 120 days after final determination of federal adjustment.	Attach copy of federal amended return or signed and dated IRS audit document. We recommend you reference cited authority for more information.	Mich. Comp. Laws §206.687(2) , Mich. Comp. Laws §208.75(2) , Mich. Comp. Laws §208.1507(2) , Form 4567 Instructions, MBT Annual Return
Minnesota	File amended return, or mail letter to Department of Revenue detailing how the federal determination is incorrect or does not change the Minnesota tax, within 180 days after final determination of federal change or filing of federal amended return.	Attach copy of federal amended return or IRS audit report.	Minn. Stat. §289A.38(7) , Form M3 Instructions, Partnership Return
Mississippi	File amended return within 30 days after agreeing to the federal change.	Attach copy of federal amended return or RAR.	Miss. Code Ann. §27-7-51(4) , Corporate Income and Franchise Tax FAQs
Missouri	File amended return within 90 days after final determination of federal change or filing amended federal	Attach copy of federal amended return, RAR, closing agreement,	Mo. Rev. Stat. §143.601 , Mo. Code Regs. Ann. tit. 12, §10-

	return.	and/or applicable court decision.	2.105
Montana	File amended return within 90 days after notice of federal change or filing federal amended return.	Attach copy of federal amended return or IRS notice of corrections.	Mont. Code Ann. §15-30-2619 , Form PR-1 Instructions, Partnership Information and Composite Tax Return
Nebraska	File amended return within 60 days after final determination of federal change.	Attach copy of federal return and all related schedules or other documentation explaining changes.	Neb. Rev. Stat. §77-2775 , Form 1065N Instructions, Return of Partnership Income
Nevada	N/A, because state does not tax pass-through income.		
New Hampshire	File amended return within 6 months after final determination of federal adjustment.	Attach copy of federal amended return or IRS adjustment report.	N.H. Rev. Stat. Ann §77-A:10 , N.H. Rev. Stat. Ann §77-E:9 , ROC General Instructions
New Jersey	File amended return within 30 days after filing of federal amended return or 90 days after final determination of federal change.		N.J. Stat. Ann. §54A:8-7 , Form NJ-1065 Instructions, Partnership Return
New Mexico	<u>Tax years before July 1, 2013:</u> File amended return within 90 days after final determination of federal adjustment. <u>Tax years after July 1, 2013:</u> File amended return within 180 days after final determination of federal adjustment.	Attach copy of federal amended return or RAR.	N.M. Stat. Ann. §7-1-13(C) , Form PTE Instructions, Information Return for Pass-Through Entities
New York	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal report of examination changes and signed statement indicating whether the taxpayer concedes the federal audit changes and, if not, then why.	N.Y. Tax Law §659 , Form IT-204 Instructions, Partnership Return
North Carolina	File amended return within 6 months of notification of correction or final federal determination.	Attach a copy of federal RAR or other notice of the adjustments to the return.	N.C. Gen. Stat. §105-159 , Unofficial Department Guidance
North Dakota	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return or IRS audit report.	N.D. Cent. Code §57-38-34.4 , N.D. Admin. Code §81-03-01.1-09 , Form 58 Instructions, Partnership Return of Income
Ohio	<u>Commercial Activity Tax (CAT):</u> No deadline specified.	<u>Commercial Activity Tax (CAT):</u>	Ohio Rev. Code Ann. §5747.45 , Form 1140,

	Corporate Franchise Tax: File amended return within 1 year after final determination of federal adjustment.	Attach copy of federal amended return or RAR if refund requested. Corporate Franchise Tax: Attach copy of federal amended return or RAR.	Pass-Through Entity and Trust Withholding Tax Return, Unofficial Department Guidance
Oklahoma	File amended return within 1 year after final determination of federal change.	Attach copy of federal amended return or RAR.	Okla. Stat. tit. 68, §2375(H)(2) , Okla. Admin. Code §710:50-3-8(a) , Form 514 Instructions, Partnership Income Tax Return
Oregon	File amended return within 90 days after federal change or filing amended federal return.	Attach copy of federal amended return or RAR.	Or. Rev. Stat. §314.380(2) , OAR 150-314.380(2)-(B)
Pennsylvania	File amended return within 30 days after determination of need to amend return.	Attach copy of federal amended return, statement of reasons for filing the amended return, and supporting forms or schedules.	Form PA20S/PA65 Instructions, S Corporation/Partnership Information Return
Rhode Island	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return and all supporting documents.	R.I. Gen. Laws §44-30-59
South Carolina	File amended return within 180 days after final determination of federal adjustment.	Attach copy of federal amended return and all supporting schedules.	S.C. Code Ann. §12-54-85(D)(2)
South Dakota	N/A, because state does not tax pass-through income.		
Tennessee	N/A		Unofficial Department Guidance
Texas	File amended return within 120 days after final determination of federal adjustment or filing amended federal return.	Attach cover letter of explanation, with enclosures necessary to support the amendment.	Tex. Tax Code Ann. §171.212 , 34 Tex. Admin. Code §3.584(f)
Utah	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return, IRS audit or adjustment report, or other explanation of changes.	Utah Code Ann. §59-10-536 , Form TC-65 Instructions, Partnership/Limited Liability Partnership/Limited Liability Company Return
Vermont	File amended return within 60 days after notice of federal change or filing federal amended return.	Attach copy of IRS report.	Vt. Stat. Ann. tit 32, §5866(a) , Unofficial Department Guidance

Virginia	File amended return within 1 year after final determination of federal change or filing federal amended return.	No requirement to attach copy of amended federal return or IRS final determination letter.	Va. Code Ann. §58.1-311 , Form 502 Instructions, Pass-Through Entity Return of Income, Unofficial Department Guidance
Washington	N/A, because state does not tax pass-through income.		
West Virginia	File amended return within 90 days after final determination of federal change or filing amended federal return.	Attach copy of federal amended return and RAR, if applicable.	W. Va. Code §11-21-59 , W. Va. Code St. R. §110-21-59 , Form WV/SPF-100, Income/Business Franchise Tax Return for S Corporation and Partnership Instructions
Wisconsin	File amended return within 90 days after final determination of federal change or filing amended federal return.	Send copy of federal amended return and/or final federal audit report.	Wis. Stat. §71.76 , Wis. Admin. Code §2.105 , Form 3 Instructions, Partnership Return
Wyoming	N/A, because state does not tax pass-through income.		

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