§5231. Extension of time for filing and payment

1. General. The State Tax Assessor may grant a reasonable extension of time for payment of tax or estimated tax or any installment, or for filing any return, declaration, statement or other document required pursuant to this Part, on terms and conditions the assessor may require. Except as provided in subsection 1-A or for a taxpayer who is outside the United States, an extension for filing any return, declaration, statement or document may not exceed 8 months.
[PL 2003, c. 390, §49 (AMD).]

1-A. Federal extension. When an individual, estate or trust is granted an extension of time within which to file a federal income tax return for any taxable year, an extension to file the taxpayer's income tax return with respect to the tax imposed by this Part is automatically granted for an equivalent period from the date prescribed for filing the return. When a taxable corporation, an electing pass-through entity under chapter 815, subchapter 3 or a financial institution subject to the tax imposed by chapter 819 is granted an extension of time within which to file its federal income tax return for any taxable year, an extension to file the taxpayer's income tax, pass-through entity tax or franchise tax return with respect to the tax imposed by this Part is automatically granted for an equivalent period from the date prescribed for filing the return plus 30 days.
[PL 2025, c. 650, Pt. N, §7 (AMD); PL 2025, c. 650, Pt. N, §8 (AFF).]

2. Security. If any extension of time is granted for payment of any amount of tax, the assessor may require the taxpayer to furnish a bond or other security in an amount not exceeding twice the amount for which the extension of time for payment is granted, on terms and conditions the assessor may require.
[PL 1989, c. 871, §19 (AMD).]

3. Penalty. A taxpayer that files an income tax or franchise tax return after the due date with a valid extension and that remits the amount of the balance due with that return will not incur a failure-to-pay penalty imposed by section 187-B, subsection 2 unless the amount remitted with the return is more than 10% of the total tax liability shown on the return.
[PL 1995, c. 640, §8 (NEW).]

4. Material budgetary impact. The assessor may not grant a generally applicable extension of time for payment or filing that would have a material budgetary impact on the State without the approval of the Commissioner of Administrative and Financial Services. Prior to granting the approval, the commissioner shall report in writing to the Governor the nature of the extension and its budgetary impact and shall send a copy of the report to the President of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of the Senate and House of Representatives, the chair of the joint standing committee of the Legislature having jurisdiction over taxation matters and the chair of the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs.
[PL 2025, c. 336, §1 (NEW).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1973, c. 12, §6 (AMD). PL 1989, c. 871, §19 (AMD). PL 1995, c. 640, §8 (AMD). PL 1997, c. 404, §9 (AMD). PL 1997, c. 404, §10 (AFF). PL 2003, c. 390, §§49,50 (AMD). PL 2017, c. 211, Pt. D, §11 (AMD). PL 2017, c. 211, Pt. D, §14 (AFF). PL 2019, c. 659, Pt. G, §2 (AMD). PL 2019, c. 659, Pt. G, §5 (AFF). PL 2023, c. 441, Pt. C, §7 (AMD). PL 2023, c. 441, Pt. C, §11 (AFF). PL 2025, c. 336, §1 (AMD). PL 2025, c. 650, Pt. N, §7 (AMD). PL 2025, c. 650, Pt. N, §8 (AFF).

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