

**289A.19 EXTENSIONS FOR FILING RETURNS.**

Subdivision 1. **Fiduciary income, entertainment tax, and information returns.** When, in the commissioner's judgment, good cause exists, the commissioner may extend the time for filing entertainment tax returns for not more than six months. The commissioner shall grant an automatic extension of six months to file a partnership, "S" corporation, or fiduciary income tax return if all of the taxes imposed on the entity for the year by chapter 290 and section 289A.08, subdivision 7, have been paid by the date prescribed by section 289A.18, subdivision 1.

Subd. 2. **Corporate franchise and mining company taxes.** Corporations or mining companies shall receive an extension of seven months or the amount of time granted by the Internal Revenue Service, whichever is longer, for filing the return of a corporation subject to tax under chapter 290 or for filing the return of a mining company subject to tax under sections 298.01 and 298.015. Interest on any balance of tax not paid when the regularly required return is due must be paid at the rate specified in section 270C.40, from the date such payment should have been made if no extension was granted, until the date of payment of such tax.

If a corporation or mining company does not:

(1) pay at least 90 percent of the amount of tax shown on the return on or before the regular due date of the return, the penalty prescribed by section 289A.60, subdivision 1, shall be imposed on the unpaid balance of tax; or

(2) pay the balance due shown on the regularly required return on or before the extended due date of the return, the penalty prescribed by section 289A.60, subdivision 1, shall be imposed on the unpaid balance of tax from the original due date of the return.

Subd. 3. **Withholding returns.** The commissioner shall grant an automatic extension of 60 days to file a withholding tax return with the commissioner provided all the withholding taxes have been paid by the date prescribed by section 289A.20, subdivision 2. In any case where good cause exists, the commissioner may grant an extension of time of not more than 60 days for filing a withholding return.

Subd. 4. **Estate tax returns.** When an extension to file the federal estate tax return has been granted under section 6081 of the Internal Revenue Code, the time for filing the estate tax return is extended for that period. If the estate requests an extension to file an estate tax return within the time provided in section 289A.18, subdivision 3, the commissioner shall extend the time for filing the estate tax return for six months.

Subd. 5. **Sales and use tax returns.** Where good cause exists, the commissioner may extend the time for filing sales and use tax returns for not more than 60 days.

Subd. 6. [Repealed, 1991 c 291 art 6 s 47]

Subd. 7. **Federal extensions.** When an extension of time to file a partnership or S corporation tax return is granted by the Internal Revenue Service, the commissioner shall grant an automatic extension to file the comparable Minnesota return for that period. An extension granted under this subdivision does not affect the due date for making payments of tax.

**History:** 1990 c 480 art 1 s 9; 1991 c 291 art 6 s 9,46; art 11 s 5; 1992 c 511 art 6 s 19; 1993 c 375 art 8 s 14; 1994 c 587 art 1 s 24; 1997 c 31 art 1 s 7-10; 1998 c 389 art 6 s 1; 2002 c 377 art 9 s 6; 2003 c 127 art 3 s 2; 2005 c 151 art 2 s 17; art 6 s 3; 2008 c 366 art 4 s 1,2