

**AICPA List of States with Partnership Filing Requirement
if a Partner is Resident in the State**

With the increase in states with pass-through entity taxes (PTET) enacted over the past five years, we are providing a list of states with requirements for partnerships to file in a state where a partner resides, and a list of other states with penalties for a partnership's failure to file that is not based on tax due.

The list below are the 8 states that require the filing of a partnership return based solely on a resident being a partner at any time during the tax year.

Note that all the below states allow a federal extension except for New York, which requires e-filing IT-370-PF or submitting it on-line.

State	Penalty	Source
Georgia	10% of tax due	Ga. Code Ann. § 48-2-44(a)
Indiana	\$250 per return \$10 per K-1, max \$25,000, applies regardless of residency	Ind. Code § 6-8.1-10-2.1(g) Ind. Code § 6-8.1-10-6
Missouri	\$2 per K-1, max \$1,000	Mo. Rev. Stat. § 143.741(2)
New Jersey	\$2 per K-1, max \$2,000	N.J. Stat. § 54A:8-6(b)(1) N.J. Stat. § 54A:9-6(h)
New York	\$50 per K-1 per month, max 5 months, applies only to resident partners	N.Y. Tax Law § 685(h)(2)
Oregon	\$50 per K-1 per month, max 5 months, applies regardless of residency	Or. Rev. Stat. § 314.724
Pennsylvania	\$250 per return \$250 per K-1, applies regardless of residency	72 P.S. § 7352(f)(3) PA-65 instructions
West Virginia	\$50 per return \$50 per K-1, max \$100,000, applies regardless of residency \$195 per K-1 per month, max 12 months in the case of a failure to report RAR	W. Va. Code § 11-10-19a Per PTE 100 instructions W. Va. Code § 11-10-18c

The below list of other states that impose a penalty for failure to file a partnership return that is not based on tax due.

Note that all the below states allow a federal extension except for New York City, which requires the filing for NYC-64, and note that California, Massachusetts, and Montana provide that the federal extension is automatic.

State	Penalty	Source
Alaska	\$25 for failure to e-file	AS 43.05.220(f)
	\$195 per K-1 per month, excluding any natural persons, max 12 months	Per instructions AK adopts IRC § 6698
Arizona	\$100 per month, max 5 months, for return	Ariz. Rev. Stat. Ann. § 42-1125(K)
California	\$18 per K-1 per month, max 12 months	CR&TC § 19172
Delaware	\$25 per K-1 per month, max 5 months, capped at \$10,000	30 Del. Code § 534(c)
Idaho	\$300 per return	Idaho Code § 63-3075
	\$10 per K-1 per month, max 5 months	Idaho Code § 63-3046B
Illinois	Lesser of \$250 or 2% of tax due	35 ILCS 735/3-3(a-10)
Kentucky	\$10 per return	KRS 131.180(1)
Massachusetts	\$5 per K-1 per day, no cap	Mass. Gen. Laws, ch. 62C, § 34.
Minnesota	\$50 per K-1, max \$25,000	Minn. Stat. § 289A.60(8)(b)
Montana	\$10 per K-1 per month, max 5 months, capped at \$2,500	MCA § 15-30-3302(5)(d)
	Does not apply to partnerships with fewer than 11 partners, each of whom has filed and paid all taxes due	
NYC	100% of tax, min \$100 if 60 days late	NYC-204 instructions
Virginia	\$200 per return per month, max 6 months	Code of Virginia § 58.1-394.1
	If later than 6 months, 6% of VA taxable income	
Wisconsin	\$50 per return	Wis. Stat. § 71.83(3)(b)