

Application for Extension of Time to File an Oklahoma Income Tax Return for Corporations, Partnerships and Fiduciaries

General Information

Since the Oklahoma return cannot be completed until the Federal return is completed, the Oklahoma Tax Commission has administratively adopted the policy of honoring the automatic Federal extension, when no additional state tax is due, as an extension of time to file the Oklahoma return. When you file your Oklahoma return, **provide** a copy of the Federal extension.

You only need to use this form to apply for additional time to file your income tax return when you owe additional Oklahoma income tax or do not have a Federal extension. Also use this form when filing for additional time beyond that granted by the Federal extension. When you file your Oklahoma return, **provide** a copy of the Oklahoma Extension.

Remember, there is no extension of time to pay your income tax, but only to file your return. An extension of time to file your income tax return shall not be granted unless 90% of the tax liability is paid on or before the original due date of the return. Delinquent penalty of 5% may be charged, if at least 90% of your total tax liability has not been paid by the original due date. Delinquent interest, at the rate of 1.25% per month, may be charged if 100% of your tax liability is not paid by the original due date of the return.

Electronic Payment Option

An electronic payment is accepted for an extension payment at **tax.ok.gov**. There is a convenience fee charged for utilizing some of the electronic payment services. Retain the confirmation number for your records.

If you make your extension payment electronically, do not mail Form 504-C. When you file your income tax return, **provide** a copy of Form 504-C.

Instructions

1. An extension cannot be granted for more than one-half the accounting period covered by the partnership or fiduciary return (i.e. 6-month extension for a 12-month tax year). In the case of a corporate return, an extension may not exceed a total of 7 months.
2. Applications for extensions of time must be postmarked on or before the due date for filing the income tax return, or before the expiration of the automatic Federal extension.
3. This application may not be used to request an extension of time for the payment of tax. Interest will be charged at the rate of 1.25% per month from the original due date of the return until paid.
4. Any extension granted is pursuant to the provisions of 68 OS Sec. 216.
5. Electing pass-through entities use Form 504-PTE.
6. Mail Form 504-C with payment, if applicable, to:

**Oklahoma Tax Commission
PO Box 26890
Oklahoma City, OK 73126-0890**