

Official deadlines for Natural Persons	Canton GENEVA	Canton VAUD
1. Initial deadline	March 31st, 2010	March 15th, 2010
2. First extension	June 30th, 2010 (see comment 'a' below)	X
3. Exceptional extension	July 31st, 2010 (see comment 'b' below)	X
4. Extension for particular situations	October 31st, 2010 (see comment 'c' below)	Upon request (see comment 'd' below)

General comment:

Fiduciaries have specific initial and extension deadlines to file their clients' personal tax returns

Motivation for extension:

'a' : for the first extension in GE, there is no need to give a motivation
 'b' : for an exceptional extension in GE, a written explanation has to be provided
 'c' : in Geneva, extensions after September 31st, 2010 may be granted but only to fiduciaries and based on written motivation
 'd' : in Vaud, for particular situations, a written request has to be filed before September 1st, 2010

Prior condition to any extension (for Geneva):

Extension may be granted but only if instalments were regularly paid

Emoluments (for Geneva):

- For extensions up to three months CHF 10,-
- For extensions between three and five months CHF 20,-
- For extensions over five months CHF 40,-