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GOVERNOR JEFF COLYER, M.D.
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NOTICE 18-05

EXTENDED FILING DATE FOR 2017 CORPORATE INCOME TAX RETURNS (OCTOBER 12, 2018)

The extended filing date of October 15, 2018 for the Kansas corporate income tax return is the same due date as the federal return. To allow a taxpayer more time to accurately file its Kansas corporate income tax return, and as long as a corporate income taxpayer has a properly extended federal return due date to October 15, 2018, the Kansas Department of Revenue will waive the imposition of the late filing penalty. For any fiscal filer with a tax year beginning in 2017 and a properly extended federal return due date, the Kansas Department of Revenue will waive the imposition of the late filing penalty as long as the Kansas income return is filed within an additional month of the federal extended due date.

The Kansas Department of Revenue will consider elections as made on a timely filed income tax return if the elections are made on a 2017 corporate income tax return filed by November 15 (or within an additional month for an extended 2017 corporate income tax return for a fiscal year corporation) under this penalty relief.

Note, this penalty relief only applies to the filing of the 2017 original Kansas corporate income tax return. As applicable, interest and penalties for late payment of the tax may still apply. To utilize this extension, a taxpayer should mark on its return that it is seeking an "October 15 to November 15 Penalty Relief Extension." Failure to file by the November 15, 2018 date, unless abated by the Kansas Department of Revenue will result in the imposition of a late filing penalty based on the October 15, 2018 due date.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, www.ksrevenue.org. If you have questions about this Notice, please contact:

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