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NOTICE 20-01

CHANGES TO FILING AND PAYMENT DUE DATES FOR HOMESTEAD OR PROPERTY TAX RELIEF REFUND CLAIMS AND INDIVIDUAL, FIDUCIARY AND CORPORATE INCOME TAX, AND PRIVILEGE TAX

(MARCH 23, 2020)

Prompted by events surrounding the novel coronavirus-19, the Department of Revenue is providing the following guidance regarding changes to filing due dates.

Homestead or Property Tax Relief Refund Claims

Homestead or property tax relief refund claims are due on April 15th. However, due to current circumstances, the Director of Taxation has extended the deadline for filing 2019 claims to October 15, 2020. Those claiming a refund are encouraged to submit their claims as soon as possible, and not to wait until the end of the extension period. Only the regular claim form needs to be submitted; no special forms will be required.

Filing and Payment Deadlines for the following Calendar Year Filers
Individual Income Tax
Fiduciary Income Tax
Corporate Income Tax
Privilege Tax

The filing deadline for calendar year tax returns for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax is April 15th. However, due to current circumstances, the Director of Taxation has extended the deadline for filing the 2019 tax returns for Individual Income Tax, Fiduciary Income Tax, Corporate Income Tax and Privilege Tax to conform to the extended due date of July 15, 2020, established by the Internal Revenue Service. Recognizing the extended filing deadline, the payment due date has also been extended to July 15, 2020. This means if the balance due is paid on or before July 15, 2020, no penalty and interest will be imposed. Those filing returns are encouraged to file as soon as possible, and not to wait until the end of any extended period. Only regular return forms need to be submitted; no special forms will be required.

Filing and Payment Deadlines for the following Fiscal Year Filers with Due Dates Prior to July 15, 2020
Fiduciary Income Tax
Corporate Income Tax
Privilege Tax

The filing deadline for fiscal year filers for Fiduciary Income Tax, Corporate Income Tax and Privilege Tax is the 15th day of the fourth month following the end of the taxable year. However, due to current circumstances, the Director of Taxation has extended the deadline for filing the 2019 tax returns for Fiduciary Income Tax, Corporate Income Tax and Privilege Tax returns of fiscal filers with due dates between April 15, 2020 and July 15, 2020, to conform to the extended due date of July 15, 2020, established by the Internal Revenue Service. Recognizing the extended filing deadline, the payment due date has also been extended to July 15, 2020. This means if the balance due is paid on or before July 15, 2020, no penalty and interest will be imposed. Those filing returns are encouraged to file as soon as possible, and not to wait until the end of any extended period. Only regular return forms need to be submitted; no special forms will be required.

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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