Tax Policy
109 SW 9th Street
PO Box 3506
Topeka KS 66601-3506
Mark A. Burghart, Secretary

Kansas
Department of Revenue

Phone: 785-368-8222
Fax: 785-296-1279
www.ksrevenue.org
Laura Kelly, Governor

NOTICE 20-03

EXTENDED FILING DATE FOR 2019 CORPORATE INCOME TAX RETURNS (SEPTEMBER 28, 2020)

The extended filing date of October 15, 2020, 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, 2020, the Kansas Department of Revenue will waive the imposition of the late filing penalty. For any fiscal filer with a tax year beginning in 2019 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 tax 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 2019 corporate income tax return filed by Monday, November 16, (since November 15th falls on a Sunday) [or with an additional month on a 2019 corporate income tax return for a fiscal year corporation] under this penalty relief.

Note, this penalty relief only applies to the filing of the 2019 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 16 Penalty Relief Extension." Failure to file by the November 16, 2020, date, unless abated by the Kansas Department of Revenue, will result in the imposition of a late filing penalty based on the October 15, 2020, 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:

Taxpayer Assistance Center
Kansas Department of Revenue
Topeka, KS 66612-1588
Phone: 785-368-8222
Fax: 785-291-3614