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NOTICE 21-07

CHANGE IN CORPORATE INCOME TAX FILING DEADLINE
(JULY 1, 2021)

During the 2021 Legislative Session Senate Bill 50 was passed and signed into law. This Bill amended K.S.A. 79-3221 to change the filing deadline for corporate income tax returns. Specifically, Section 6 of the Bill includes new statutory language, found in subsection (c), which provides:

> (c) *(1)* The director of taxation may grant a reasonable extension of time for filing returns in accordance with rules and regulations of the secretary of revenue. Whenever any such extension of time to file is requested by a taxpayer and granted by the director with respect to any tax year commencing after December 31, 1992, no penalty authorized by K.S.A. 79-3228, and amendments thereto, shall be imposed if 90% of the liability is paid on or before the original due date.
>
> *(2) For any tax year commencing after December 31, 2019, any taxpayer filing a corporate tax return shall file the return in the office of the director of taxation:*
>
> *(A) Not later than one month after the due date established under the federal internal revenue code, including any applicable extensions granted by the internal revenue service; and*
>
> *(B) no penalty authorized by K.S.A. 79-3228, and amendments thereto, shall be imposed if the return is filed within one month after receiving an extension to file a tax return with the internal revenue service. The taxpayer shall not be required to file an extension request with the director pursuant to this subparagraph.*

Effective immediately, corporate income tax returns for tax year 2020, and all tax years thereafter, are due one month after the filing deadline established for federal corporate income tax returns. If a federal extension is granted, the Kansas filing deadline is one month after the extended federal due date. Kansas will recognize the federal extended due date, so there is no need to request an extension from Kansas. No penalty will be imposed if the Kansas return is filed by the extended 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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