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Laura Kelly, Governor

## NOTICE 19-05

### EXTENDED FILING DATE FOR 2018 CORPORATE INCOME TAX RETURNS (OCTOBER 1, 2019)

The extended filing date of October 15, 2019, 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, 2019, the Kansas Department of Revenue will waive the imposition of the late filing penalty. For any fiscal filer with a tax year beginning in 2018 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 2018 corporate income tax return filed by November 15 (or with an additional month on a 2018 corporate income tax return for a fiscal year corporation) under this penalty relief.

Note, this penalty relief only applies to the filing of the 2018 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, 2019, date, unless abated by the Kansas Department of Revenue, will result in the imposition of a late filing penalty based on the October 15, 2019, due date.

### Taxpayer Assistance

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

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