**Information Release/Bulletin**

**Automatic One Month Penalty Relief for 2019 Extended Return Filing**

**(Partnership and S Corporation Return Filing Due September 15, 2020,**

**Estate and Trust (Fiduciary) Income Tax Return Filing Due September 30, 2020,**

**Corporation and Individual Income Tax Return Filing Due October 15, 2020, and**

**Tax-Exempt Entity Return Filing Due November 16, 2020)[[1]](#footnote-1)**

The extended filing date for [state’s] [partnership and S corporation return on September 15, 2020,] [estate and trust (fiduciary) income tax return on September 30, 2020,] corporation [and individual] income tax return on October 15, 2020, [and tax-exempt entity return on November 16, 2020] is the same due date as the federal return. As a result, because of the federal and state tax complexities and implementation challenges arising from the recent adoption of the Tax Cuts and Jobs Act, taxpayers and tax preparers are likely to have difficulty in complying with these filing requirements.

The [state revenue agency] will offer the following relief to a taxpayer with a properly extended federal return due date [(partnership and S corporation to September 15, 2020,] corporation [and individual] to October 15, 2020, [and tax-exempt entity to November 16, 2020).] In such cases, to allow a taxpayer more time to accurately file [state’s] return this year, the [state revenue agency] will automatically waive the imposition of the late filing penalty if the [state’s] return is filed by ([partnership and S corporation to October 15, 2020,] [estate and trust (fiduciary) to October 30, 2020,] corporation [and individual] to November 16, 2020[, and tax-exempt entity to December 15, 2020]) for extended calendar year taxpayers, or filed within an additional month of the extended due date for 2019 income tax returns for fiscal year taxpayers.

The [state taxing authority] will consider elections as made on a timely filed income tax return if the elections are made on a 2019 return filed by [(October 15 for partnerships and S corporations,] [October 30 for estates and trusts (fiduciaries),] November 16 for corporations [and individuals,] [and December 15 for tax-exempt entities)] (or within an additional month for an extended 2019 income tax return for a fiscal year taxpayer) under this penalty relief.

This penalty relief only applies to the filing of [state’s] returns. 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 a [“September 15 to October 15 Penalty Relief Extension” for partnerships and S corporations,] [“September 30 to October 30 Penalty Relief Extension” for estates and trusts (fiduciaries),] “October 15 to November 16 Penalty Relief Extension” for corporations [and individuals,] and [“November 16 to December 15 Penalty Relief Extension” for tax-exempt entities]. Failure to file by the [(October 15, 2020 for partnerships and S corporations,] [(October 30, 2020 for estates and trusts (fiduciaries),] November 16, 2020 for corporations [and individuals,] [and December 15, 2020 for tax-exempt entities)] date, unless abated by the [state revenue agency], will result in the imposition of a late filing penalty based on the [(September 15, 2020 for partnerships and S corporations,] [(September 30, 2020 for estates and trusts (fiduciaries),] October 15, 2020 for corporations [and individuals,] [and November 16, 2020 for tax-exempt entities)] due date.

Please contact X at XXX-XXX-XXXX, email [XXX@XX.gov](mailto:XXX@XX.gov), with any questions.

1. If applicable, a state should also waive any cancellation of a business’s authority to do business in the state until after the 30-day penalty relief period. [↑](#footnote-ref-1)