

Information Release/Bulletin
Automatic One Month Penalty Relief for 2018 Extended Return Filing
(Partnership and S Corporation Return Filing Due September 16, 2019,
Estate and Trust (Fiduciary) Income Tax Return Filing Due September 30, 2019,
Corporation and Individual Income Tax Return Filing Due October 15, 2019, and
Tax-Exempt Entity Return Filing Due November 15, 2019)¹

The extended filing date for [state's] [partnership and S corporation return on September 16, 2019,] [estate and trust (fiduciary) income tax return on September 30, 2019,] corporation [and individual] income tax return on October 15, 2019, [and tax-exempt entity return on November 15, 2019] 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 16, 2019,) corporation [and individual] to October 15, 2019, [and tax-exempt entity to November 15, 2019).] 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, 2019,) [estate and trust (fiduciary) to October 30, 2019,] corporation [and individual] to November 15, 2019[, and tax-exempt entity to December 16, 2019]) for extended calendar year taxpayers, or filed within an additional month of the extended due date for 2018 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 2018 return filed by [(October 15 for partnerships and S corporations,) [October 30 for estates and trusts (fiduciaries),] November 15 for corporations [and individuals,] [and December 16 for tax-exempt entities)] (or within an additional month for an extended 2018 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 16 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 15 Penalty Relief Extension" for corporations [and individuals,] and ["November 15 to December 16 Penalty Relief Extension" for tax-exempt entities]. Failure to file by the [(October 15, 2019 for partnerships and S corporations,) [(October 30, 2019 for estates and trusts (fiduciaries),] November 15, 2019 for corporations [and individuals,] [and December 16, 2019 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 16, 2019 for partnerships and S corporations,) [(September 30, 2019 for estates and trusts (fiduciaries),] October 15, 2019 for corporations [and individuals,] [and November 15, 2019 for tax-exempt entities)] due date.

The state is also providing estimated penalty relief for individual taxpayers analogous to what the Internal Revenue Service (IRS) provided in [Notice 2019-25](#) and [IR-2019-144](#) for having individual estimated taxes and withholding of at least 80 percent of the 2018 current year tax liability.

Please contact X at XXX-XXX-XXXX, email 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.