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NOTICE 21-09

**INCOME TAX FILING DEADLINE
(For Taxpayers Not Filing Corporate Income Tax Returns)**

(JULY 1, 2021)

During the 2021 Legislative Session Senate Bill 47 was passed and signed into law. Section 13 of the Bill amends K.S.A. 79-3221 to restate the filing deadline for income tax returns for taxpayers not filing corporate income tax returns. The new statutory language, found in subsection (c), provides that for tax years 2020 and later years the Kansas filing deadline shall be the same as the federal filing due date, plus any extension. This new language confirms and continues Kansas' long time practice of conformity with federal filing due dates.

The specific language, found in subsection (c)(3), states:

(c) (3) For any tax year commencing after December 31, 2019, any taxpayer filing a return, other than a corporate tax return, shall file the return in the office of the director of taxation not later than the due date established under the federal internal revenue code, including any applicable extensions granted by the internal revenue service. No penalty authorized by K.S.A. 79-3228, and amendments thereto, shall be imposed if the return is filed not later than the deadline established by the internal revenue service. The taxpayer shall not be required to file an extension request with the director pursuant to this paragraph.

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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