



**Information Release/Bulletin**  
**Automatic One Month Penalty Relief for 202x Extended Return Filing**  
**(Partnership and S Corporation Return Filing Due September 15, 202x,**  
**Estate and Trust (Fiduciary) Income Tax Return Filing Due September 30, 202x,**  
**Corporation and Individual Income Tax Return Filing Due October 15, 202x, and**  
**Tax-Exempt Entity Return Filing Due November 15, 202x)<sup>1</sup>**

The extended filing date for [state’s] [partnership and S corporation return on September 15, 202x,] [estate and trust (fiduciary) income tax return on September 30, 202x,] corporation [and individual] income tax return on October 15, 202x, [and tax-exempt entity return on November 15, 202x] is the same due date as the federal return. As a result, because of the federal and state tax complexities and implementation challenges, 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, 202x,) corporation [and individual] to October 15, 202x, [and tax-exempt entity to November 15, 202x).] 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, 202x,) [estate and trust (fiduciary) to October 30, 202x,) corporation [and individual] to November 15, 202x [, and tax-exempt entity to December 15, 202x]) for extended calendar year taxpayers, or filed within an additional month of the extended due date for 202x 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 202x 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 15 for tax-exempt entities)] (or within an additional month for an extended 202x 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, 202x for partnerships and S corporations,) [(October 30, 202x for estates and trusts (fiduciaries),] November 15, 202x for corporations [and individuals,] [and December 15, 202x 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, 202x for partnerships and S corporations,) [(September 30, 202x for estates and trusts (fiduciaries),] October 15, 202x for corporations [and individuals,] [and November 15, 202x for tax-exempt entities)] due date.

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

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<sup>1</sup> 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.