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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 27, 2021

Subject: House Bill No. 2106

Summary

House Bill No. 2106 extends the timeframe when corporations are required to file tax returns.

Section 1 – The April 15th deadline for corporate taxpayers to file the return is extended. Under the bill, corporations may file the return one month after filing the federal tax return, including any extensions. There are no penalties assessed if the corporation received an extension to file a return with the Internal Revenue Service and the taxpayer is not be required to file an extension request with KDOR.