

**State Responses to Requests for One-Month Late Filing Penalty Relief**

(Last Updated October 17, 2022)

State	Full Response
<b>Colorado</b>	
<b>Delaware</b>	
<b>Florida</b>	<p>9.22.22 – Response from Mark Hamilton, General Counsel</p> <p>The Florida Department of Revenue (Department) is still bound by the same obligations under Florida law that were identified in my email communication issued to your attention on October 1, 2021. The Department is bound by its statutory obligations set forth under Chapter 220, Florida Statutes. Section 220.222 (Returns; time and place for filing), Florida Statutes, establishes the statutory timing framework pertaining to Florida corporate income tax filers administered by the Department. Section 220.801 (Penalties; failure to timely file returns), Florida Statutes, establishes penalties related to a failure to timely file returns. Based on statutory limitations, the Department is unable to provide the broad automatic one-month with penalty waiver of the provisions sought.</p> <p>The Department continues to make every attempt allowed by law to work with tax filers during difficult times. We will continue to work with tax filers on a case-by-case basis as it has historically done based on each specific set of circumstances.</p>
<b>Georgia</b>	
<b>Hawaii</b>	<p>10.7.22 – Response from Regina W. Yuen, Tax Compliance Administrator</p> <p>Thank you for your email. The Department is not interested in granting an automatic one month penalty waiver at this time.</p>

<b>State</b>	<b>Full Response</b>
<b>Idaho</b>	<p>9.19.22 – Response from Jeff McCray, Chairman, State Tax Commission:</p> <p>The Tax Commission considered this issue and while we have limited authority to change filing dates, that requires an officially declared emergency to utilize those provisions. Our preference is not to grant a blanket extension; we’d rather consider waiving penalties on a case by case basis.</p> <p>Our penalties are based a percentage of tax due. If a taxpayer has paid at least 100% of the prior year tax liability or 80% of the current year liability they are granted the automatic six-month extension. There’ll be no late filing penalty in Idaho if they paid the full amount of the tax due by the October 17 due date. From, that point there shouldn’t be any penalty for filing by November 15<sup>th</sup>.</p>
<b>Illinois</b>	<p>9.20.22 Response from Brian Fliflet, Deputy General Counsel:</p> <p>We filed the Second Notice this week. While we haven’t received confirmation yet from the Joint Committee on Administrative Rules, we fully expect that this rulemaking will be on the agenda for the hearing on October 18, allowing us to file for adoption shortly thereafter. Nevertheless, even though the rules will be adopted after October 15, by the terms of the amendment, the extension applies retroactively to tax years ending on or after December 31, 2021.</p> <p>Update: The Illinois Department of Revenue has released Bulletin FY 2023-02, <a href="#"><u>Corporate Return Automatic Extension Due Date Change for the Tax Year Ending on December 31, 2021</u></a></p>
<b>Iowa</b>	<p>9.19.22 – Response from Ben Clough, Policy Director for Corporation Income Tax:</p> <p>Thank you for the email that you sent to Director Paulsen and I requesting automatic penalty relief for all corporate income tax filers who file Iowa returns within 30 days of the due date of their federal returns.</p> <p>As in prior years, the Iowa Department of Revenue will not grant advanced confirmations or denials of requests for penalty waivers.</p> <p>Iowa has an October 31 deadline for calendar year filers who qualified for an automatic six month extension (fiscal year filers would qualify for a similar extension based on their original return due date). After that deadline, a penalty is automatically incurred and may only be waived under the circumstances enumerated in Iowa Code section 421.27. Any corporation may request a penalty waiver once a penalty has been assessed if they meet one of the grounds enumerated in the statute. One of the grounds for waiver is paying at least 90% of the amount owed by the due date.</p>

State	Full Response
	Your members can find the Department's recently updated <a href="#">Penalty Waiver Request form</a> here.
Maine	
Mississippi	
Missouri	
Nebraska	<p>9.15.22 – Response from Mike Walsh, Tax Policy Manager:</p> <p>Thank you for reaching out again this year. The Nebraska Department of Revenue will not be offering automatic late-filing penalty relief for corporate income tax filings that are made within one month of the federal extended due date.</p> <p>As always taxpayers seeking penalty relief may file a <a href="#">Form 21</a>, Request for Abatement of Penalty. Corporations may also file Form <a href="#">7004N</a> on or before the date that a federal extension expires.</p>
New Mexico	<p>10.14.22 – Response from Mark Chaiken, Director of Tax Policy, New Mexico Taxation &amp; Revenue Department</p> <p>I’m afraid that the Department cannot provide the requested relief this year. We will continue to review the request for the next filing year.</p>
New York	
North Carolina	<p>9.26.22 – Response from Anthony Edwards, Assistant Secretary, Tax Administration</p> <p>Thank you for your email. Granting automatic extensions would require extensive programming changes to our legacy tax system; therefore, the Department will honor the same process as we presented last year. The Department will again consider these factors as “special circumstances” in granting a penalty waiver for failure to timely file a corporate income and franchise</p>

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	<p>tax return assuming there are reasons provided by the taxpayer on Form NC-5500 (Request to Waive Penalties). The Department’s current penalty policy is flexible enough to accommodate legitimate request and, accordingly, that no “automatic waivers” deviating from our current policy will be granted.</p>
<b>Rhode Island</b>	<p>9.21.22 – Response from Neena Savage, Tax Administrator:</p> <p>I have reviewed your position outlined below, as expressed in previous years, there are statutory and regulatory mandates that the Tax Administrator and Division must follow. As such, the Division will not provide for an automatic extension, but will continue to consider requests for extensions on a case-by-case basis and, if there is a documented need, there is authority to provide a reasonable extension in accordance with the law.</p>
<b>South Carolina</b>	
<b>Utah</b>	<p>10.7.22 – Response from John Valentine, Chairman, Utah State Tax Commission</p> <p>We lack the statutory authority to grant the relief you are seeking. However, on a case by case basis, we will consider late file penalty waiver requests in accordance with our published Rules and Procedures.</p>
<b>West Virginia</b>	