



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

(Last Updated September 20, 2023)

State	Full Response
Delaware	
Florida	
Georgia	
Hawaii	
Idaho	<p>Response from Jeff McCray, Chairman, on September 18, 2023:</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 16 due date. From, that point there shouldn’t be any penalty for filing by November 15th.</p>
Iowa	<p>Response from Ben Clough, Administrator, on September 14, 2023:</p> <p>Thank you for the email that you sent to Director Mosiman 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> <p>Your members can find the Department's recently updated Penalty Waiver Request form here.</p>

State	Full Response
Mississippi	
Missouri	
New Mexico	
North Carolina	
Rhode Island	<p>Response from Neena Savage, Tax Administrator, on September 19, 2023</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>
South Carolina	
Utah	
West Virginia	