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## **ALDOR Offers Updated Guidance on Income Tax Filing Extension** *Due date for filing and payment of 2020 individual income taxes extended to May 17*

MONTGOMERY, April 15, 2021 – Today, Governor Kay Ivey signed SB352, which automatically extends due dates for income tax and Financial Institution Excise Tax payments originally due between April 15 and June 30 if the corresponding federal payment has been extended by the IRS. The guidance issued by the Alabama Department of Revenue (ALDOR) on March 18, 2021, regarding payment and filing extensions announced by the IRS has been updated to address the extension of the payment due date for individual income tax for the 2020 tax year.

UPDATED GUIDANCE: On March 17, the Treasury Department and the IRS issued IR-2021-59, which provides for an automatic extension of the filing and payment date for individual 2020 income tax returns from April 15, 2021, to May 17, 2021.

In accordance with the provisions of SB352, the due date for the filing and payment of state individual income tax for the 2020 tax year has been automatically extended to correspond with the extended federal due date of May 17, 2021. Individual taxpayers who timely file and pay any taxes due for the 2020 tax year on or before this extended due date will not be assessed late filing or payment penalties and will not incur any interest on unpaid liabilities prior to the extended due date.

Please note that, to date, the IRS has not extended any due dates for business income taxes or for estimated payments for the 2021 tax year for either individuals or businesses. As a result, due dates for the payment of these taxes have not been extended under the provisions of SB352.

As always, ALDOR encourages taxpayers to file as soon as they possibly can. Filing early can help ALDOR get refunds approved earlier by avoiding the logjam of returns that occurs at the deadline. The best way for taxpayers to track the progress of their refunds is My Alabama Taxes ([www.myalabamataxes.alabama.gov](http://www.myalabamataxes.alabama.gov)).

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