



TaxNewsFlash

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KPMG reports: Alabama (corporate late-filing relief); Florida (corporate information reports); Georgia (bad debts); Utah (water's-edge combined group)

KPMG's This Week in State Tax—produced weekly by KPMG's State and Local Tax practice—focuses on recent state and local tax developments.

- **Alabama:** The Department of Revenue will provide relief from late-filing penalties for corporate taxpayers that have challenges meeting the October 15, 2019 due date for their state corporate tax returns because of the added complexity of federal tax law measures. Relief from late-filing penalties must be requested in writing, and the subject returns must be filed by November 15, 2019.
- **Florida:** An order of the Department of Revenue allows more time—until October 27, 2019—for corporate taxpayers to comply with the filing requirements for new information reports.
- **Georgia:** A state tax tribunal held that the taxpayer (an accrual method used car dealer) was not entitled to bad debt deductions for sales tax purposes on loans written off by an affiliated financing entity.
- **Utah:** An administrative law judge, in a case of first impression, concluded that foreign corporations were not required to be included in a Utah water's-edge combined group.

Read more at KPMG's [This Week in State Tax](#)

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