

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

**206.301a Extension for filing annual return; waiver of penalties and interest during extension.**

Sec. 301a. Notwithstanding any other provision of this part, a person required to make and file an annual return that is otherwise due on or before April 15, 2021 for the 2020 tax year under this part automatically receives an extension to file that return until May 17, 2021. Accordingly, if the Internal Revenue Service extends the federal income tax filing due date for the 2020 tax year for federal taxpayers after the effective date of the amendatory act that added this section, then the deadline under this section for a person required to make and file an annual return under this part for the 2020 tax year is also automatically extended, and that extension to file that return must coincide with that extended due date established by the Internal Revenue Service for that same tax year. A taxpayer is not subject to any interest or penalties during this extension period.

**History:** Add. 2021, Act 8, Imd. Eff. Apr. 22, 2021.