

**141.044 Payment of estimated tax by corporations and pass-through entities --
Refund of taxes -- Administrative regulations.**

- (1) For taxable years beginning on or after January 1, 2019, every corporation and limited liability pass-through entity subject to taxation under KRS 141.040 and 141.0401 shall make estimated tax payments if the taxes imposed by KRS 141.040 and 141.0401 for the taxable year can reasonably be expected to exceed five thousand dollars (\$5,000).
- (2) Estimated tax payments for the taxes imposed under KRS 141.040 and 141.0401 shall be made at the same time and calculated in the same manner as estimated tax payments for federal income tax purposes under 26 U.S.C. sec. 6655, except:
 - (a) The estimated liabilities for the taxes imposed under KRS 141.040 and 141.0401 shall be used to make the estimated payments;
 - (b) Any provisions in 26 U.S.C. sec. 6655 that apply for federal tax purposes but do not apply to the taxes imposed under KRS 141.040 and 141.0401;
 - (c) The addition to tax identified by 26 U.S.C. sec. 6655(a) shall instead be considered a penalty under KRS 131.180;
 - (d) The tax interest rate identified under KRS 131.183 shall be used to determine the underpayment rate instead of the rate under 26 U.S.C. sec. 6621;
 - (e) Any waiver of penalties shall be performed as provided in KRS 131.175; and
 - (f)
 1. A refund of taxes collected under this section shall include interest at the tax interest rate as defined in KRS 131.010.
 2. Interest shall not begin to accrue until ninety (90) days after the latest of:
 - a. The due date of the return;
 - b. The date the return was filed;
 - c. The date the tax was paid;
 - d. The last day prescribed by law for filing the return; or
 - e. The date an amended return claiming a refund is filed.
 3. A refund shall not be made of any estimated tax paid unless:
 - i. An application is made by the taxpayer or officer authorized to make the request on a form prescribed by the department; and
 - ii. It is determined that the estimated tax was paid to the department in error; or
 - b. A return is filed as required by this chapter.
- (3) The department may promulgate administrative regulations in accordance with KRS Chapter 13A to implement this section.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 3, effective July 15, 2026. -- Amended 2020 Ky. Acts ch. 91, sec. 9, effective April 15, 2020. -- Amended 2019 Ky. Acts ch. 151, sec. 42, effective June 27, 2019. -- Repealed and reenacted 2009 Ky. Acts ch. 86, sec. 8, effective March 24, 2009. -- Amended 2008 Ky. Acts ch. 132, sec. 9, effective April 24, 2008. -- Amended 1982 Ky. Acts ch. 452, sec. 24, effective July 1, 1982. -- Amended 1976 Ky. Acts ch. 155, sec. 9. -- Amended 1966 Ky. Acts ch.

24, Part II, sec. 2; and ch. 176, Part II, sec. 2. -- Created 1960 Ky. Acts ch. 186, Art. III, sec. 3.

Legislative Research Commission Note (4/15/2020). 2020 Ky. Acts ch. 91, sec. 76 provides that the changes made to this statute in Section 9 of that Act apply to taxable years beginning on or after January 1, 2019.

Legislative Research Commission Note (3/24/2009). 2009 Ky. Acts ch. 86, sec. 15, provides that "the provisions of Sections 7 to 10 of this Act shall apply retroactively to all outstanding refund claims for taxable years ending prior to the effective date of this Act and shall apply to all claims for those taxable years pending in any judicial or administrative forum."

Legislative Research Commission Note (3/24/2009). 2009 Ky. Acts ch. 86, sec. 17, provides that "The intent of the General Assembly in repealing and reenacting KRS 136.392, 138.195, 141.160, 160.6156, 160.6157, 160.6158, 131.183, 141.044, 141.235, 134.580, 393.060, and 157.621 in Sections 1 to 12 of this Act is to affirm the amendments made to these sections in 2008 Ky. Acts ch. 132. The provisions in Sections 1 to 12 of this Act shall apply retroactively to April 24, 2008."

Legislative Research Commission Note (3/24/2009). 2009 Ky. Acts ch. 86, sec. 18, provides "To the extent that any provision included in this Act is considered new language, the provisions of KRS 446.145 requiring such new language to be underlined are notwithstanding."

Legislative Research Commission Note (4/24/2008). 2008 Ky. Acts ch. 132, sec. 15 provides that the amendments made to this statute by that Act "shall apply retroactively to all outstanding refund claims for taxable years ending prior to the effective date of this Act (April 24, 2008) and shall apply to all claims for those taxable years pending in any judicial or administrative forum."