

131.010 Definitions for chapter.

As used in this chapter, unless the context requires otherwise:

- (1) "Commissioner" means the commissioner of the department;
- (2) "Department" means the Department of Revenue;
- (3) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any individual or corporation acting in a fiduciary capacity for any other person;
- (4) "Taxpayer" means any person required or permitted by law or administrative regulation to perform any act subject to the administrative jurisdiction of the department including the following:
 - (a) File a report, return, statement, certification, claim, estimate, declaration, form, or other document;
 - (b) Furnish any information;
 - (c) Withhold, collect, or pay any tax, installment, estimate, or other funds; and
 - (d) Secure any license, permit, or other authorization to conduct a business or exercise any privilege, right, or responsibility;
- (5) "Adjusted prime rate charged by banks" means the average predominant prime rate quoted by commercial banks to large businesses, as determined by the board of governors of the Federal Reserve System;
- (6) "Tax interest rate" means the interest rate determined under KRS 131.183;
- (7) "Tax" includes any assessment or license fee administered by the department; however, it shall not include moneys withheld or collected by the department pursuant to KRS 131.560 or 160.627;
- (8) "Return" or "report" means any properly completed and, if required, signed form, statement, certification, claim estimate, declaration, or other document permitted or required to be submitted or filed with the department, including returns and reports or composites thereof which are permitted or required to be electronically transmitted;
- (9) "Reasonable cause" means an event, happening, or circumstance entirely beyond the knowledge or control of a taxpayer who has exercised due care and prudence in the filing of a return or report or the payment of moneys due the department pursuant to law or administrative regulation;
- (10) "Fraud" means:
 - (a) Intentional or reckless disregard for the law, administrative regulations, or the department's established policies to evade the filing of any return, report, or the payment of any moneys due to the department pursuant to law or administrative regulation; or
 - (b) The deliberate false reporting of returns or reports with the intent to gain a monetary advantage;
- (11) "Hard copy" means any document, record, report, or other data printed on paper or stored by an imaging system that does not permit additions, deletions, or other changes to the original documents;

- (12) "Electronic record" means a collection of related information stored as bits of data in a medium that supports electronic extraction of the data at the field level, but does not include electronic imaging systems;
- (13) "Electronic imaging systems" means a computer-based system used to store reproductions of documents and records through the use of electronic data processing, or computerized, digital, or optical scanning which records and indexes the document, but does not support electronic extraction of the data at the field level;
- (14) "Electronic fund transfer" means an electronic data processing medium that takes the place of a paper check for debiting or crediting an account and of which a permanent record is made;
- (15) "Specified tax return preparer" has the same meaning as in 26 U.S.C. sec. 6011(e)(3);
- (16) "Tax return preparer" has the same meaning as in 26 U.S.C. sec. 7701(a)(36)(A);
- (17) "Administrative writings" means the following, as created, published, issued, or released by the department and redacted to protect taxpayer-specific information:
 - (a) Final rulings;
 - (b) Manuals and training procedures;
 - (c) Presentations;
 - (d) Technical advice memoranda;
 - (e) General information letters; and
 - (f) Private letter rulings; and
- (18) "Tax form":
 - (a) Means any instrument that is:
 - 1. Created, published, issued, approved, or released by the department upon which taxpayers insert information; and
 - 2. Permitted or required to be submitted to or filed with the department; and
 - (b) Includes any of the following instruments, except that the instrument shall not contain any information inserted by a taxpayer:
 - 1. A return, report, schedule, claim estimate, declaration, or any other similar document; and
 - 2. A facsimile of information the taxpayer is required to, or may, submit to the department electronically.

Effective: July 15, 2024

History: Amended 2024 Ky. Acts ch. 166, sec. 22, effective July 15, 2024. -- Amended 2018 Ky. Acts ch. 207, sec. 116, effective April 27, 2018. -- Amended 2010 Ky. Acts ch. 147, sec. 1, effective July 15, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 107, effective June 20, 2005; and ch. 184, sec. 1, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 403, sec. 1, effective July 14, 1992.-- Amended 1982 Ky. Acts ch. 452, sec. 1, effective July 1, 1982 – Amended 1964 Ky. Acts ch. 141, sec. 39. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4114h-1.

Legislative Research Commission Note (4/14/2026). KRS 160.627, referenced in subsection (7) of this statute, was repealed by 2026 Ky. Acts ch. 161, sec. 133, effective April 14, 2026.

Legislative Research Commission Note (6/20/2005). Under 2005 Ky. Acts ch. 184, sec. 18, changes in the names of agencies and officers that are made in bills confirming a reorganization of the executive branch are to be codified only to the extent those changes do not conflict with other 2005 amendments. Accordingly, an amendment to this section in Acts ch. 184 prevails over a name change made in Acts ch. 85.

Legislative Research Commission Note (6/20/2005). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.