

FINANCE AND ADMINISTRATION CABINET  
Department of Revenue  
(As Amended at ARRS, August 2019)

**103 KAR 15:050. Filing dates and extensions.**

RELATES TO: KRS 131.081(11), 131.170, [~~136.100, 141.041,~~]141.160, 141.170[~~141.300~~]

STATUTORY AUTHORITY: KRS 131.130, 131.170, 141.050, 141.170[~~141.042, 141.050, 141.300~~]

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.170[~~131.081(11), 131.170,~~] [~~141.042(7),~~] and 141.170 authorize the Department of Revenue to grant a taxpayer an extension of time to file a tax return[~~or to pay an installment of estimated income or limited liability entity tax~~]. This administrative regulation establishes the procedures to be used by an individual, a corporation, a pass-through entity, or a fiduciary[~~or a non corporate~~]**[entity]** to obtain an extension of time to file an income or limited liability entity tax return[~~or to pay an installment of estimated income tax for a taxable year~~].

Section 1. Definitions.

(1) "Corporation" means a corporation as defined by KRS 141.010(4), [~~an S corporation as defined by KRS 141.010(25),~~] a limited liability company taxed as a corporation, or other entity taxed as a corporation for Kentucky income tax purposes.

(2) "Date prescribed by KRS[~~136.100 or~~] 141.160" means the 15<sup>th</sup> day of the fourth month following the close of the taxable year.

(3) "Fiduciary" is defined by KRS 141.010(10).

(4) "General partnership" is a partnership composed of only general partners, who are personally liable for the partnership debts.

(5) "Pass-through entity" has the same meaning as KRS 141.010(~~22~~)[~~(21)~~]. [~~"Noncorporate entity" means a partnership, a limited liability company treated as a partnership, a trust, a fiduciary, or other entity not tax as a corporation for Kentucky income tax purposes.~~]

Section 2. An extension of Time for Filing an Individual, General Partnership, or Fiduciary[~~Income or Limited Liability Entity~~] Tax Return.

(1) Pursuant to KRS 131.081(11) and 141.170, a taxpayer may obtain an extension of time for filing a Kentucky individual, fiduciary, or general partnership[~~income or limited liability entity~~] tax return by means of either a federal extension or a Kentucky extension.

(2) Federal extension.

(a) A taxpayer granted an extension of time for filing a federal income tax return shall be granted the same extension of the due date[, ~~except as otherwise provided in KRS 141.170(2)~~] [time] for filing a Kentucky [~~income or limited liability entity~~] tax return for the same taxable year. A [if a] copy of the federal extension approval or the request for an automatic extension shall be[is] attached to the Kentucky [income or limited liability entity] tax return when it is filed if the taxpayer is relying upon the federal extension to extend the due date.

(b) An extension of time for filing a Kentucky [~~income or limited liability entity~~] tax return granted pursuant to this subsection shall be valid for the extension period granted by the Internal Revenue Service[, ~~except as otherwise provided in KRS 141.170(2), in which a corporation may be granted an extension of seven (7) month~~].

(c) A copy of the federal extension shall not be mailed to the department separate from the Kentucky tax return. [~~on or before the date prescribed by KRS 141.160,~~]**[except as provided**

~~in Section 3 of this administrative regulation.~~

~~**(d) A corporation or pass-through entity shall write its Kentucky Account Number in the upper right hand corner of any federal extension submitted.**~~

(3) Kentucky extension. A taxpayer may file an application for extension with the department, on or before the date prescribed by KRS 141.160 for filing the return. ~~[(a)]~~ An individual, general partnership, or fiduciary~~[or a noncorporate]~~~~[entity]~~ shall file Form 740EXT "Application for Extension of Time to File", Revenue Form 40A102.

~~**(a)[4.]**~~ An individual, general partnership, or fiduciary~~[or a noncorporate]~~~~[entity]~~ shall state the reason for the request on the application for extension. ~~**The**~~ inability to pay shall not be a valid reason.

~~**(b)[2.]**~~ An individual, ~~**general partnership, or fiduciary**~~~~[or a noncorporate]~~~~[entity]~~ shall be notified by mail if the application for extension is denied. A copy of an approved application for extension shall not be returned to the ~~**taxpayer.**~~~~[individual, general partnership, or fiduciary]~~~~[or noncorporate]~~~~[entity].~~

~~**(c)[3.]**~~ In accordance with KRS 141.170, an individual, general partnership, or fiduciary~~[or a noncorporate]~~~~[entity]~~ be granted an extension of time to file for six (6) months unless the application is denied.

~~**(d)[4.]**~~ In accordance with KRS 141.170, an individual outside the United States shall be granted an extension of time to file for twelve (12) months unless the application is denied.

~~**(e)[5.]**~~ A copy of the signed and dated application for extension shall be attached to the ~~**income**~~ tax return when it is filed.

**Section 3. An extension of Time for Filing a Corporation, S-corporation, or Pass-Through Entity Income or Limited Liability Entity Tax Return.**

**(1) Pursuant to KRS 131.081(11) and 141.170, a taxpayer may obtain an extension of time for filing a Kentucky corporation, S-corporation, or pass-through entity income or limited liability entity tax return by means of either a federal extension or a Kentucky extension.**

**(2) Federal extension.**

**(a) A taxpayer granted an extension of time for filing a federal income tax return shall be granted the same extension of the due date, except as otherwise provided in KRS 141.170(2), for filing a Kentucky income or limited liability entity tax return for the same taxable year. A copy of the federal extension approval or the request for an automatic extension shall be attached to the Kentucky income or limited liability entity tax return when it is filed if the taxpayer is relying upon the federal extension to extend the due date.**

**(b) An extension of time for filing a Kentucky income or limited liability entity tax return granted pursuant to this subsection shall be valid for the extension period granted by the Internal Revenue Service, except as otherwise provided in KRS 141.170(2).**

**(c) A copy of the federal extension shall not be mailed to the department separate from the Kentucky tax return.**

**(3) Kentucky extension. A taxpayer may file an application for extension with the department, on or before the date prescribed by KRS 141.160 for filing the return. [(b)]** A corporation, S-corporation, or pass-through entity shall file Form 720EXT "Extension of Time to File Kentucky Corporation/LLET Return", Revenue Form 41A720SL.

~~**(a)[4.]**~~ A corporation shall be granted an extension of time to file for ~~**seven (7) months pursuant to KRS 141.170(2).**~~~~[six (6) months.]~~

~~**(b)[2.]**~~ A pass-through entity ~~**or S-corporation**~~ shall be granted an extension of time to file

for six (6) months.

~~(c)[3.]~~ A copy of an approved application for extension shall not be returned to the corporation, **S-corporation**, or pass-through entity.

~~(d)[4.][3.]~~ The extension shall become valid when mailed to the department on or before the date prescribed by KRS 141.160 for filing the return.

~~(e)[5.][4.]~~ The corporation, **S-corporation** or pass-through entity shall attach a copy of the signed and dated application for extension to its Kentucky income tax or limited liability entity tax [and LLET] return when it is filed["~~Kentucky Corporation Income Tax And LLET Return~~", Revenue Form 71A720, which it is filed].

(4) An extension of time for filing a unitary combined or elective consolidated~~[mandatory nexus consolidated]~~ income **and limited liability entity** tax return shall constitute an extension of time for filing each member of the ~~[affiliated]~~ group.

(5) An extension of time for filing a corporation income tax return shall constitute an extension of time for filing a limited liability entity tax return for the same taxable year.

#### **Section 4**~~[Section 3]~~. Payment of Tax.

(1) An extension of time to file an income or limited liability entity tax return shall not constitute an extension to pay the tax.

(2) A taxpayer shall determine if an amount of tax remains unpaid on or before the date prescribed by KRS ~~[436.400 or]~~ 141.160 for filing the return.

(3) If tax remains unpaid, a payment~~[check]~~ for the amount of the unpaid tax shall be submitted to the department on or before the date prescribed by KRS ~~[436.400 or]~~ 141.160 for filing the return along with the Kentucky extension~~[or copy of the federal extension]~~.

(4) A group filing a unitary or elective consolidated income and limited liability entity tax return and making a payment of tax with the application for extension shall file a Kentucky extension to ensure proper processing of payments~~[A corporation shall write its Kentucky Account Number in the upper right hand corner of the federal extension submitted].~~~~(5) An affiliated group filing a mandatory nexus consolidated income tax return and making a payment of tax with the application for extension shall file a Kentucky extension to ensure the proper processing of payments.~~

**Section 5**~~[Section 4]~~. Interest and Penalties. (1) Statutory interest shall be paid from the date prescribed by KRS ~~[436.400 or]~~ 141.160 for filing the return until the tax is paid.

(2) If the envelope bearing the return is postmarked on or before the filing date, the late filing penalty prescribe by 131.180 shall not apply.

**Section 6**~~[Section 5]~~. ~~[Extension of Time to Pay Estimated Income Tax. (1) A request for an extension of time to pay an installment of estimated tax prescribed by KRS 141.042 and 141.300 shall be submitted to the Department of Revenue, 501 High Street, Frankfort, Kentucky 40601.~~

~~(2) The request shall state a basis for the extension.~~

~~(3) An extension of time to pay an installment of estimated tax shall be granted for thirty (30) days under exceptional circumstances.~~

~~(4) Interest shall be paid from the due date of the installment of estimated tax until the tax is paid.~~

~~Section 6.]~~ The forms and materials listed herein may be obtained or inspected, subject to applicable copyright law, from 8:00 a.m. until 4:30 p.m. at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40601, on the department Web site at

<http://revenue.ky.gov>, or at a Kentucky Department of Revenue Taxpayer Service Center during their hours of operation.

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