

131.250 Returns, reports, and statements to be filed electronically -- Waiver.

- (1) For the purpose of facilitating the administration of the taxes it administers, the department may require any tax return, report, or statement to be electronically filed.
- (2) The following reports, returns, or statements shall be electronically filed:
 - (a) The return required by KRS 136.620;
 - (b) For tax periods beginning on or after January 1, 2007, the report required by KRS 138.240;
 - (c) For tax periods beginning on or after August 1, 2010, the report required by KRS 138.260;
 - (d) For taxable years beginning on or after January 1, 2010, the return filed by a specified tax return preparer reporting the annual tax imposed by KRS 141.020, if the specified tax return preparer is required to electronically file the return for federal income tax purposes;
 - (e) The annual withholding statement required by KRS 141.335, if the employer issues more than twenty-five (25) statements annually;
 - (f) For tax periods beginning on or after July 1, 2005, the return required by KRS 160.615; and
 - (g)
 1. For taxable years beginning on or after January 1, 2019, the returns required by KRS 141.200(3) or 141.206(1), provided that the corporation or pass-through entity has gross receipts of one million dollars (\$1,000,000) or more.
 2. "Gross receipts" as used in this paragraph means gross receipts reported by the corporation or pass-through entity on their federal income tax return filed for the same taxable year as the return due under KRS Chapter 141.
- (3)
 - (a) A person required to electronically file a return, report, or statement may apply for a waiver from the requirement by submitting the request on a form prescribed by the department.
 - (b) The request shall indicate the lack of one (1) or more of the following:
 1. Compatible computer hardware;
 2. Internet access; or
 3. Other technological capabilities determined relevant by the department.

Effective: April 27, 2018

History: Amended 2018 Ky. Acts ch. 207, sec. 117, effective April 27, 2018. -- Created 2010 Ky. Acts ch. 147, sec. 2, effective July 15, 2010.

Legislative Research Commission Note (7/15/2010). Following the enactment of 2010 House Bill 319, which became 2010 Ky. Acts ch. 147, the drafter informed the Reviser of Statutes that the date, August 1, 2010, in subsection (2)(c) of this statute should have been January 1, 2007. Following an examination of the materials in the bill folder, the Reviser determined that the statutory authority necessary to make this adjustment was lacking, and the date has not been altered.