

### **141.170 Extension of time for filing returns.**

- (1) The department may grant any taxpayer other than a corporation a reasonable extension of time for filing an income tax return whenever good cause exists, and shall keep a record of every extension. Except in the case of an individual who is abroad, no extension shall be granted for more than six (6) months. In the case of an individual who is abroad, the extension shall not be granted for more than one (1) year.
- (2) A corporation may be granted an extension of not more than seven (7) months for filing its income tax return, provided the corporation, on or before the date prescribed for payment of the tax, requests the extension and pays the amount properly estimated as its tax.
- (3) If the time for filing a return is extended, the taxpayer shall pay, as part of the tax, an amount equal to the tax interest rate as defined in KRS 131.010(6) on the tax shown due on the return, but not previously paid, from the time the tax was due until the return is actually filed with the department.

**Effective:** June 27, 2019

**History:** Amended 2019 Ky. Acts ch. 151, sec. 45, effective June 27, 2019. -- Amended 2005 Ky. Acts ch. 85, sec. 484, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 344, sec. 3, effective July 15, 1996. -- Amended 1990 Ky. Acts ch. 29, sec. 1, effective July 1, 1990. -- Amended 1986 Ky. Acts ch. 459, sec. 5, effective July 15, 1986. -- Amended 1982 Ky. Acts ch. 387, sec. 8, effective July 15, 1982. -- Amended 1972 Ky. Acts ch. 84, Pt. II, sec. 4. -- Amended 1950 Ky. Acts ch. 189, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281b-21, 4281b-25.

**Legislative Research Commission Note (7/13/90).** The amendment to this section made by HB 255, 1990 Ky. Acts ch. 29, was made effective for taxable years beginning on or after July 1, 1990.