

139.610 Extension of time for filing return.

- (1) The department shall upon written request received on or prior to the due date of the return or tax, for good cause satisfactory to the department, extend the time for filing the return or paying the tax for a period not exceeding thirty (30) days.
- (2) Any person to whom an extension is granted and who pays the tax within the period for which the extension is granted shall pay, in addition to the tax, interest at the tax interest rate as defined in KRS 131.010(6) from the date on which the tax would otherwise have been due.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 434, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 338, sec. 5, effective August 1, 1992. -- Amended 1976 Ky. Acts ch. 155, sec. 19. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 58, effective February 5, 1960.