

**142.331 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 to exceed thirty (30) days.
- (2) Any person 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. 527, effective June 20, 2005. -- Created 1994 Ky. Acts ch. 512, sec. 105, effective July 15, 1994.