

**143A.090 Extension of time for filing return or paying tax, interest.**

- (1) The department may 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 taxpayer 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 25, 2009

**History:** Amended 2009 Ky. Acts ch. 12, sec. 41, effective June 25, 2009. -- Amended 1982 Ky. Acts ch. 452, sec. 29, effective July 1, 1982. -- Created 1980 Ky. Acts ch. 392, sec. 9, effective June 1, 1980.