40A102 (11-03)
Revenue Cabinet

Application for Extension of Time to File Individual, Partnership and Fiduciary Income Tax Returns for Kentucky

2003

➤ *COMPLETE ONLY IF NOT FILING FEDERAL EXTENSION*

➤ *SEE INSTRUCTIONS FOR PAYMENT REQUIREMENTS*

INSTRUCTIONS: Taxpayers who request a federal extension are not required to file a separate Kentucky extension. The requirements may be met by attaching federal Form 4868 (automatic extension) and/or Form 2688 (approved extension) to the Kentucky return.

Interest at the annual rate of 4 percent applies to any income tax paid after the original due date of the return. If the amount of tax paid by the original due date is less than 75 percent of the tax due, a late payment penalty may be assessed (minimum penalty is $10). Interest and late payment penalty charges can be avoided by remitting payment with the Extension Payment Voucher below by the due date.

Use this form if you (1) are requesting a Kentucky extension of time to file **(complete Section I)**; (2) are requesting a Kentucky extension and desire to make a payment prior to the due date **(complete Sections I and II)**; or (3) have a federal extension and desire only to make a Kentucky payment prior to the due date **(complete and submit Section II only)**.

You will be notified only if the application for extension is denied. To avoid the late filing penalty, a copy of this form must be attached to your return when filed. Keep a copy for yourself.

SECTION I *(Please print or type name and address in block below.)*

Check type of return:

☐ Individual (740 or 740-NP)
☐ Partnership (765)
☐ Fiduciary (741)

Soc. Sec. No. or Employer ID No. _____

A six-month extension is requested for filing the income tax return of the above-named taxpayer(s) for the taxable year ended _____ .

REASON FOR REQUEST (A reason must be given before any request can be considered. Inability to pay tax liability is not a valid reason.)

_____

_____

_____

_____

Signature of Taxpayer — Date — Preparer Other Than Taxpayer — Date

➤ **Mail to: Kentucky Revenue Cabinet, P.O. Box 1190, Frankfort, KY 40602-1190** ➤

DENIED: ☐ Late *(postmarked after return due date)* ☐ Other:

You will be notified only if the application for extension is denied. To avoid the late filing penalty, a copy of this form must be attached to your return when filed. Keep a copy for yourself.

COMPLETE ONLY IF MAKING PAYMENT

40A102 (11-03)

SECTION II

KENTUCKY EXTENSION PAYMENT VOUCHER

2003

Last name — First name (joint or combined return, give both names and initials) — Your Social Security number

Mailing address (number and street or P.O. box) — Apartment number — Spouse's Social Security number

City, town or post office — State — ZIP code

Enter payment amount here ..... ➤ $_____

Make check payable to: Kentucky State Treasurer

Mail to: Kentucky Revenue Cabinet, P.O. Box 1190, Frankfort, KY 40602-1190