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Income Tax Filing Date for Farmers and Fishermen Extended *Kentucky Department of Revenue follows IRS change*

FRANKFORT, Ky. – (Feb. 18, 2013) – Kentucky farmers and fishermen can file and pay their 2012 state income taxes by April 15, 2013 instead of March 1, 2013, the Kentucky Department of Revenue announced today.

The six-week extension parallels a similar IRS date change for federal taxes for farmers and fishermen, after the late passage of the recently enacted American Taxpayer Relief Act.

“Our state’s farmers and fishermen have experienced a difficult year. Many of them suffered through tornadoes, damaging winds, and drought – all of which can take a toll on their small businesses,” said Tom Miller, commissioner, Kentucky Department of Revenue. “We want to make sure they have time to gather all the information they need to make a fair accounting of their work this year. The Department of Revenue often coordinates its tax form numbers and filing dates with ones used by the IRS, and we are happy to extend this filing date for our state’s farmers and fishermen.”

Normally, farmers and fishermen who elect not to make quarterly estimated tax installment payments are required to file their returns and pay the full amount of tax due by March 1. If they do not comply, they are subject to a penalty. Because of last-minute changes made by Congress which affected several federal tax forms, the IRS is extending that deadline to April 15, 2013.

“I am pleased the Governor and the Department of Revenue took quick action to apply this tax filing date extension for 2013,” said Senator Dennis Parrett. “Hopefully with its passage, the provisions of SB153 can alleviate this problem from burdening Kentucky farmers and fishermen in the future.”

A taxpayer qualifies as a farmer or fisherman for tax year 2012 if two-thirds of the taxpayer’s total gross income was from farming or fishing for either 2011 or 2012. Farmers and fishermen requesting this penalty waiver must attach Form 2210-K to their return and check the third box on the form.