

# PUBLIC SERVICE BRANCH INFORMATIONAL CHART

	PUBLIC SERVICE COMPANIES
<b>TYPE TAX</b>	<b>35</b>
<b>TAX RETURN DUE DATE</b>	APRIL 30
<b>30 Day Extension Period Granted</b>	<b>YES</b>
<b>Late Filing of Tax Return - Penalty</b>	Yes, 10%
<b>Omitted Filing of Tax Return - Penalty</b>	Yes, 20%
<b>Protest Period Allowed</b>	60 days
<b>Local taxes collected centrally by DOR</b>	NO
<b>STATE Tax Due Within</b>	60 days from billing
<b>LOCAL Tax Due Within</b>	30 days from billing
<b>2% Payment Discount Allowed</b>	NO
<b>State Late Pay Penalties</b>	10% Penalty
<b>Collection Fee Applied</b>	25%
<b>State Interest Rate Statute</b>	KRS 131.010(6) & KRS 131.183
<b>Current (2018) State Interest Rate</b>	6%
<b>Local Late Pay Penalties</b>	10% Penalty
<b>Sheriffs Fee Applied</b>	10%
<b>Local Interest Rate Statute</b>	KRS 134.125
<b>Current Local Interest Rate</b>	12%
<b>GUIDING STATUTES</b>	KRS 136.050 KRS 131.110 KRS 134.119(7) KRS 136.115 - KRS 136.180 KRS 131.440 KRS 134.015