From:	Kentucky Finance & Administration Cabinet <kyfac@subscriptions.kentucky.gov>
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Commonwealth of Kentucky
Department of Revenue

Matthew G. Bevin, Governor   **William M. Landrum III, Secretary**

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FOR IMMEDIATE RELEASE   **Contact: Todd Renner**

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Kentucky DOR Extends C-Corporation Due Date

Frankfort, KY (September 9, 2019) - During the 2019 regular session, the General Assembly enacted a new 7-month extension for C-corporations by amending KRS 141.170 (2019 HB 354, Section 45). Therefore, C-corporations that file a valid extension on or after June 27, 2019, will now be granted a 7-month extension.

In addition, under the authority of KRS 131.175 the Department of Revenue will waive any late filing penalty for C-corporation taxpayers with tax years beginning

on or after January 1, 2018, if they have timely filed an extension prior to June 27, 2019, and they file their tax return up to 30 days later than the extended due date.

The 2018 tax forms and instructions do not state the revised due date since the legislative change was enacted in 2019, after the forms and schedules were published.

Information about the Kentucky corporation tax can be found at https://revenue.ky.gov/Pages/index.aspx

Please submit specific questions by email to todd.renner@ky.gov or call 502-782-6081.

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About the Kentucky Department of Revenue

As part of the Finance and Administration Cabinet, the mission of the Kentucky Department of Revenue is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens. For more information, visit revenue.ky.gov.

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