



# TAX ALERT

A Kentucky Department of Revenue Publication for the Tax Professional

## Inside This Issue

Identity Confirmation Quiz Info.....	1
Sales and Use Tax Electronic Filing Options.....	1
DOR Names New Property Valuation Executive Director.....	1
Kentucky Encourages Electronic Filing of Income Tax Returns.....	2
2018 Kentucky Interest Rate.....	2
Tangible Personal Property Tax Filing Requirement Reminder.....	2
2017 Federal/Kentucky Individual Income Tax Differences.....	3
2017 Kentucky Tax Alert Index.....	4
2018 Tax Calendar.....	5

**MATTHEW G. BEVIN**  
Governor

**WILLIAM M. LANDRUM III**  
Secretary  
Finance & Administration Cabinet

**DANIEL P. BORK**  
Commissioner  
Department of Revenue

**PAMELA TRAUTNER**  
Editor

**ADRIENNE B. ERNST, JD, CPA**  
Copyeditor

**STACY BUSH**  
Publications Coordinator

*Kentucky Tax Alert* comments and suggestions should be addressed to:

**Office of the Commissioner**  
**Department of Revenue**  
**Finance & Administration Cabinet**  
**Frankfort, Kentucky 40601**

(502) 564-2548

The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information, or ancestry in employment or the provision of services.

The Department of Revenue may be found at [www.revenue.ky.gov](http://www.revenue.ky.gov).

## Identity Confirmation Quiz Information

The Kentucky Department of Revenue (DOR) continues to implement tighter security measures in order to protect the identities of our taxpayers. DOR is committed to the safe processing of all tax returns. The return processing start date of February 26, 2018, will allow DOR more time to identify potential fraud.

For three years, DOR has completed an initial screening of tax returns and has identified some as needing additional information. This verification is accomplished through the Identity Confirmation Quiz. A letter is sent advising the taxpayer that a short, 5-minute quiz must be taken and passed in order for DOR to continue processing their return. The letter will give specifics as to what the taxpayer should do to take the quiz. Taxpayers should not ignore these letters. The sooner the quiz is taken and passed, the quicker DOR can continue processing the return. Receiving this letter does not mean the taxpayer has been a victim of identity theft. It only means DOR wishes to verify the identity of the person filing before issuing a refund.

If the taxpayer receives this letter and has not yet filed a return, he or she should access the quiz website noted on the identity confirmation quiz letter. From the website, they can check a new box that indicates they did not file the tax return or they may contact DOR by email at [kyidquiz@ky.gov](mailto:kyidquiz@ky.gov) or by telephone at (502) 892-3399.



## Sales and Use Tax Electronic Filing Options

Effective February 28, 2018, the option to file your Kentucky sales and use tax return via the obsolete E-Tax system will no longer be available. Instead, the recently deployed KY E-File system is available to file not only sales and use tax, but also consumer use tax, state transient tax, waste tire fee, and CMRS 911 fee returns. The E-File system also allows the electronically filed returns to be amended electronically. For further information about KY E-File and to convert your electronic filing to the new system, please see the article "Electronic Filing of Tax Returns" in the December 2017 edition of [Sales Tax Facts](#). Further assistance is available via email at [KRC.WebResponseSalesTax@ky.gov](mailto:KRC.WebResponseSalesTax@ky.gov), or by calling the Division of Sales and Use Tax at (502) 564-5170.

## Brent Gregory Promoted to Executive Director, Office of Property Valuation



DOR is pleased to announce that Brent Gregory has been appointed as the executive director of the Office of Property Valuation.

Mr. Gregory has served as the director of the Division of Protest Resolution for eight years. Immediately prior to joining DOR, he was a financial consultant with a CPA firm and previously served as a commercial bank CEO.



# Kentucky Encourages Electronic Filing of Income Tax Returns

DOR urges all taxpayers to electronically file corporate and individual income tax returns because of the clear benefits to taxpayers and the Commonwealth. For example:

- Returns that are filed electronically are processed much more rapidly than paper filed returns. Refund requests associated with individual returns filed electronically usually process in 2-3 weeks as opposed to 8-12 weeks for paper filed returns.
- Direct deposit for individual income tax refunds is only available through e-filed returns.
- Returns filed electronically ensure a greater level of accuracy than those filed on paper.
- The information from paper filed returns must be reviewed by an individual and the data manually entered before processing to DOR systems. This increases the time it takes to process returns, increases the labor cost, and decreases precision and accuracy of reporting when compared to returns filed electronically.

DOR has worked diligently to make more corporate and individual income tax return forms available for electronic filing this tax season. This year, for the first time, we will be accepting the current and prior year original or amended return(s) making e-filing available for all 2016 and 2017 individual income tax returns.

### New E-File for 2017 Corporate Income Tax Forms & Schedules

Form 725-EZ (Kentucky Single Member LLC Individually Owned LLET Return)

### New E-File for 2017 Individual Income Tax Forms & Schedules

Form 741 (Kentucky Fiduciary Income Tax Return)

Form 725-EZ (Kentucky Single Member LLC Individually Owned LLET Return)

## 2018 Kentucky Interest Rate

Effective January 1, 2018, the 2018 tax interest rate was set at four percent (4%). The rate charged by DOR on unpaid taxes will be six percent (6%) and when interest is due on a refund, the rate will be two percent (2%).

This rate is based on the adjusted prime rate charged by Kentucky banks during the month of September 2017. The survey of Kentucky banks revealed that the average prime interest rate in September 2017 was 4.25%.

## Tangible Personal Property Tax Filing Requirement Reminder

In accordance with KRS 132.220 (b) 2:

It shall be the duty of all persons owning any tangible personal property taxable in this state to list or have listed the property with the property valuation administrator of the county of taxable situs or with the department between January 1 and May 15 in each year, except as otherwise prescribed by law.

Form 62A500-P Packet and 62A500-P Fill-in (Excel version) can be located via DOR's website at [www.revenue.ky.gov](http://www.revenue.ky.gov) by selecting Forms Search and then searching the applicable form number. Links to current forms are also available through the same website by selecting Property and Business Personal Property from the drop-down menu.

Due date is  
Tuesday, May 15.

### May 2018

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



For answers to frequently asked questions concerning the assessment of tangible personal property, please [click here](#). You can also contact the Department of Revenue, Office of Property Valuation, Division of State Valuation at (502) 564-2557 for assistance.



## 2017 Federal/Kentucky Individual Income Tax Differences

Kentucky income tax law is based on the federal income tax law in effect on December 31, 2015. DOR generally follows the administrative regulations and rulings of the Internal Revenue Service in those areas where no specific Kentucky law exists.

The chart below provides a quick reference guide to the major federal/Kentucky differences. It is not intended to be all inclusive. Items not listed may be referred to DOR to determine Kentucky tax treatment.

Provision	Federal Tax Treatment	Kentucky Tax Treatment
1. Interest from Federal Obligations	Taxable	Exempt
2. Retirement Income from: Commonwealth of Kentucky Retirement Systems Kentucky Local Government Retirement Systems Federal and Military Retirement Systems	Taxable Taxable Taxable	Partially exempt if retired after 12/31/97 Exempt if retired before 1/1/98 Schedule P may be required
3. Pensions and Annuities Starting After 7/1/86 And Before 1/1/90	3-year recovery rule eliminated	3-year recovery rule retained
4. Other Pension and Annuity Income	Taxable	100% excludable up to \$41,110 per taxpayer; Schedule P may be required
5. Benefits from U.S. Railroad Retirement Board may be required	May be taxable	Exempt; Schedule P
6. Social Security Benefits	May be taxable	Exempt
7. Capital Gains on Sale of Kentucky Turnpike Bonds	Taxable	Exempt
8. Other States' Municipal Bond Interest Income	Exempt	Taxable
9. Kentucky Local Government Lease Interest Payments	Taxable	Exempt
10. Long-Term Care Insurance Premiums Paid With After-Tax Dollars	Limited deduction as self-employed health insurance	100% adjustment to gross income
11. Medical and Dental Insurance Premiums Paid With After-Tax Dollars	Limited deduction as self-employed health insurance	100% adjustment to gross income
12. Capital Gains on Property Taken by Eminent Domain	Taxable	Exempt
13. Election Workers—Income for Training or Working at Election Booths	Taxable	Exempt
14. Artistic Contributions	Noncash contribution allowed as itemized deduction	Appraised value allowed as itemized deduction or adjustment to income
15. State Income Taxes	Deductible	Nondeductible
16. Leasehold Interest—Charitable Contribution	May be deductible	Deductible; Schedule HH required
17. Kentucky Unemployment Tax Credit	No credit allowed	\$100 per certified employee; Schedule UTC required
18. Work Opportunity Credit (federal Form 5884)	Tax credit allowed; wage expense reduced by amount of credit	No credit allowed; entire wage expense is deductible
19. Welfare to Work Credit (federal Form 8861)	Tax credit allowed; wage expense reduced by amount of credit	No credit allowed; wage expense reduced by amount of federal credit
20. Child and Dependent Care Credit	Tax credit based on expenses	20% of federal credit
21. Family Size Tax Credit	No credit allowed	Decreasing tax credit allowed
22. Education Tuition Tax Credit	Tax credit based on expenses	Credit allowed; Form 8863-K required
23. Taxpayer Who May be Claimed as Dependent on Another's Return (i.e., full-time student)	May not claim self	May claim self
24. Child's Income Reported by Parent	Permitted; taxed at parent's rate	Not permitted
25. National Tobacco Settlement TLAP Income Quota Buyout (including imputed interest)	Taxable	Exempt
26. Domestic Production Activities Deduction	Deductible	Deductible; may be limited
27. Active Duty Military Pay	Taxable	Exempt
28. Certain Business Expenses of Reservists	Deductible	Nondeductible



# 2017 Kentucky Tax Alert Index, Volume 36

## Calendars and Deadlines

Important 2017 Income Tax Dates .....	January Special eFile Edition
2017 Tax Calendar .....	January
Filing Extensions Granted for Taxpayers Impacted by Recent Natural Disasters .....	September

## Cigarette Tax

Direct to Distributor Cigarette Tax Stamp Ordering System .....	May
---	-----

## Corporation Income Tax and Pass-through Entity Limited Liability Entity Tax

New for Tax Year 2016.....	January Special eFile Edition
Requesting Business Account Numbers.....	May
Automatic Address Changes for Corporate/LLET Returns .....	November

## Educational Programs

Sales and Use Tax Seminars.....	January
University of Kentucky 51st Annual 2017 Income Tax Seminars .....	September

## Electronic Filing/Payments

Kentucky Encourages Electronic Filing of Income Tax Returns.....	January
Benefits of E-Filing Your Business Return .....	March
DOR Electronic Payment Options .....	March
Electronic Filing Requirements .....	March
DOR Offers New Payment Options .....	November
EEPS Service Fee Changes.....	November

## Form Updates and Additions

Individual and Corporate Tax Form Changes .....	September
New Form 20A100, "Declaration of Representative" .....	September

## Individual Income Tax

New for Tax Year 2016.....	January Special eFile Edition
E-Filed Refund Requests .....	January Special eFile Edition
Filing Tips .....	January Special eFile Edition
Common E-File Errors .....	January Special eFile Edition
Identity Confirmation Quiz Information .....	January
2016 Federal/Kentucky Individual Income Tax Differences .....	January
Driver's License & ID Optional on KY Form 740 .....	March
Fraud & Identity Theft Protection.....	March
2017 Itemized Deductions Limitation Threshold Adjusted for Inflation .....	September
2018 Standard Deduction for Individual Income Tax.....	September

## Legislative and Legal Issues

Summary of 2017 Enacted Legislation.....	May
Tax Professional Guidance Webpage Now Live .....	November

## Property Taxes

Tangible Personal Property Tax Filing Requirement Reminder .....	January
DOR Names New Property Valuation Executive Director .....	November

## Public Relations

A Message From the Secretary of State.....	January Special eFile Edition
Improving Communication .....	March
Communications Survey Link.....	May

## Registration

Obtaining & Managing Your Business Tax Accounts.....	March
--	-------

## Sales and Use Tax

Commercial Mobile Radio Service (CMRS) 911 .....	January
Kentucky Optional Use Tax Table .....	March
Sales Tax Remitted by "Travel Intermediaries" .....	September

## Telecommunication Tax

Local Jurisdictions Considering Implementation of Utility Franchise Fees .....	September
Guidance for Cable and Communications Service Providers in Jurisdictions That Begin Imposing Utility Franchise Fees .....	November

## Withholding

Withholding Returns and Payment System (WRAPS).....	January Special eFile Edition
E-Filing W-2s .....	January Special eFile Edition
Electronic Submissions of 1099 and W-2G Forms .....	January Special eFile Edition
Nonresident Withholding Account Numbers Assigned .....	January
Kentucky 2016 Wage and Tax Statement Extensions .....	January



# Tax Calendar 2018

## January

- January 10** Affordable Housing  
Legal Process
- January 15** Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 9/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 07/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 1/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 4/30)  
Estimated Tax/Individuals/One Fourth Estimate (Calendar year)  
Motor Vehicle Usage Tax—Loaner/Rental
- January 22** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (December payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (December payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- January 25** Motor Fuels Tax  
Sales Tax Accelerated Filers
- January 31** Annual Income Tax Withholding Return (Annual payment and K-2s)  
Domestic Savings and Loan Return  
Foreign Savings and Loan Return  
Minerals and Gas Severance Tax Return (December payment)  
Monthly Income Tax Withholding Return (December payment and K-2s)  
Quarterly Income Tax Withholding Return (Quarterly payment and K-2s)  
Twice-Monthly Income Tax Withholding Return (December 16-December 31 payment and K-2s)

## February

- February 1** Annual Report of Distilled Spirits in Bonded Warehouses (as of 1/1/07)
- February 10** Twice-Monthly Income Tax Withholding Return (January 1–January 31 payment)
- February 12** Legal Process
- February 15** Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 10/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 08/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 2/28)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 5/31)  
Monthly Income Tax Withholding Return (January payment)  
Motor Vehicle Usage Tax—Loaner/Rental
- February 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (January payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (January payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waster Tire Fee
- February 25** Twice-Monthly Income Tax Withholding Return (February 1–February 15 payment)
- February 26** Motor Fuels Tax  
Sales Tax Accelerated Filers
- February 28** Minerals and Gas Severance Tax Return (January payment)

**NOTE:** If a return due date falls on a scheduled holiday or weekend, returns will be due the next working day.



# Tax Calendar 2018

## March

- March 1** Bank Deposit Return  
Insurance Premiums
- March 10** Twice-Monthly Income Tax Withholding Return (February 16–February 28 payment)
- March 12** Legal Process
- March 15** Bank Franchise Tax  
Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 11/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 09/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 3/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 6/30)  
Monthly Income Tax Withholding Return (February payment)  
Motor Vehicle Usage Tax–Loaner/Rental
- March 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (February payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (February payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- March 25** Twice-Monthly Income Tax Withholding Return (March 1–March 15 payment)
- March 26** Motor Fuels Tax  
Sales Tax Accelerated Filers

## April

- April 1** Domestic Life Insurance Return
- April 2** Minerals and Gas Severance Tax Return (February payment)
- April 10** Affordable Housing  
Legal Process  
Twice-Monthly Income Tax Withholding Return (March 16–March 31 payment)
- April 16** Annual Clay Property Tax Return  
Annual Limestone and Sand and Gravel Property Tax Return  
Annual Natural Gas Property Tax Return  
Annual Oil Property Tax Return Lease Report  
Annual Unmined Coal Property Tax Information Return  
Motor Vehicle Usage Tax–Loaner/Rental
- April 17** Annual Individual Income Tax Return  
Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 12/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 10/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 4/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 7/31)  
Estimated Tax/Individuals/One Fourth Estimate  
Monthly Income Tax Withholding Return (March payment)
- April 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (March payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (March payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- April 25** Motor Fuels Tax  
Sales Tax Accelerated Filers  
Twice-Monthly Income Tax Withholding Return (April 1–April 15 payment)
- April 30** Electric Plant Board Property Tax Return (as of 1/1/07)  
Public Service Company Property Tax Return  
Quarterly Income Tax Withholding Return (January 1–March 31 payment)  
Railroad Car Line Property Tax Return  
Minerals and Gas Severance Tax Return (March payment)

**NOTE: If a return due date falls on a scheduled holiday or weekend, returns will be due the next working day.**



# Tax Calendar 2018

## May

- May 10** Legal Process Return  
Twice-Monthly Income Tax Withholding Return (April 16–April 30 payment)
- May 15** Commercial Watercraft Return  
Communication Service Providers and Multichannel Video Programming Service Providers Return  
Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 1/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 11/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 5/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 8/31)  
Monthly Income Tax Withholding Return (April payment)  
Motor Vehicle Usage Tax—Loaner/Rental  
Tangible Personal Property Tax Return (Taxpayer will be billed later)
- May 21** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (April payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (April payment)  
Sales Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- May 25** Motor Fuels Tax  
Sales Tax Accelerated Filers  
Twice-Monthly Income Tax Withholding Return (May 1–May 15 payment)
- May 31** Minerals and Gas Severance Tax Return (April payment)

## June

- June 1** Estimated Insurance Premiums (First installment)
- June 10** Twice-Monthly Income Tax Withholding Return (May 16–May 31 payment)
- June 11** Legal Process
- June 15** Bank Franchise Tax (If filed for 90-day extension)  
Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 2/28)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 12/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 6/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 9/30)  
Estimated Tax/Individuals/One Fourth Estimate  
Monthly Income Tax Withholding Return (March payment)  
Motor Vehicle Usage Tax—Loaner/Rental
- June 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (May payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (May payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- June 25** Motor Fuels Tax  
Sales Tax Accelerated Filers  
Twice-Monthly Income Tax Withholding Return (June 1–June 15 payment)

**NOTE: If a return due date falls on a scheduled holiday or weekend, returns will be due the next working day.**



# Tax Calendar 2018

## July

- July 1** Cigarette and Tobacco Products Licenses Effective Date
- July 2** Minerals and Gas Severance Tax Return (May payment)
- July 10** Affordable Housing  
Legal Process  
Twice-Monthly Income Tax Withholding Return (June 16–June 30 payment)
- July 15** Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 3/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 1/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 7/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 10/31)  
Monthly Income Tax Withholding Return (June payment)
- July 16** Motor Vehicle Usage Tax—Loaner/Rental
- July 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (June payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (June payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- July 25** Motor Fuels Tax  
Sales Tax Accelerated Filers  
Twice-Monthly Income Tax Withholding Return (July 1–July 15 payment)
- July 31** Quarterly Income Tax Withholding Return (April 1–June 30 payment)  
Minerals and Gas Severance Tax Return (June payment)

## August

- August 10** Legal Process  
Twice-Monthly Income Tax Withholding Return (July 16–July 31 payment)
- August 15** Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 4/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 2/28)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 8/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 11/30)  
Franchise Tax and Local Bank Deposits Return  
Monthly Income Tax Withholding Return (July payment)  
Motor Vehicle Usage Tax—Loaner/Rental
- August 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (July payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (July payment)  
Sales Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- August 25** Twice-Monthly Income Tax Withholding Return (August 1–August 15 payment)
- August 27** Motor Fuels Tax  
Sales Tax
- August 31** Minerals and Gas Severance Tax Return (July payment)

**NOTE: If a return due date falls on a scheduled holiday or weekend, returns will be due the next working day.**





# Tax Calendar 2018

## September

- September 10** Twice-Monthly Income Tax Withholding Return (August 16–August 31 payment)  
Legal Process
- September 15** Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 5/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 3/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 9/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 12/31)  
Estimated Tax/Individuals/One Fourth Estimate  
Monthly Income Tax Withholding Return (August payment)
- September 17** Motor Vehicle Usage Tax—Loaner/Rental
- September 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (June payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (June payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax
- September 25** Motor Fuels Tax  
Sales Tax  
Twice-Monthly Income Tax Withholding Return (September 1–September 15 payment)

## October

- October 1** Estimated Insurance Premiums (Second installment)  
Minerals and Gas Severance Tax Return (August payment)
- October 10** Affordable Housing  
Legal Process  
Twice-Monthly Income Tax Withholding Return (September 16–September 31 payment)
- October 15** Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 6/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 4/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 1/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 10/31)  
Monthly Income Tax Withholding Return (September payment)  
Motor Vehicle Usage Tax—Loaner/Rental
- October 22** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (July payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (July payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- October 25** Motor Fuels Tax  
Sales Tax Accelerated Filers  
Twice-Monthly Income Tax Withholding Return (October 1–October 15 payment)
- October 31** Minerals and Gas Severance Tax Return (September payment)  
Quarterly Income Tax Withholding Return (July 1–September 30 payment)

**NOTE: If a return due date falls on a scheduled holiday or weekend, returns will be due the next working day.**



# Tax Calendar 2018

## November

- November 10** Twice-Monthly Income Tax Withholding Return (October 16–October 31 payment)
- November 12** Legal Process
- November 15** Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 7/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 5/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 2/28)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 11/30)  
Monthly Income Tax Withholding Return (October payment)  
Motor Vehicle Usage Tax—Loaner/Rental
- November 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (October payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (October payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- November 25** Twice-Monthly Income Tax Withholding Return (November 1–November 15 payment)
- November 26** Motor Fuels Tax  
Sales Tax Accelerated Filers
- November 30** Minerals and Gas Severance Tax Return (October payment)

## December

- December 10** Legal Process  
Twice-Monthly Income Tax Withholding Return (November 16–November 30 payment)
- December 15** Corporation Income Tax/LLET and Pass-through Entity Return and Payment Due (FY ending 8/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Half Estimate (FY ending 6/30)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 3/31)  
Estimated Corporation Income Tax/Limited Liability Entity Tax/One Fourth Estimate (FY ending 12/31)  
Monthly Income Tax Withholding Return (November payment)
- December 17** Motor Vehicle Usage Tax—Loaner/Rental
- December 20** Alcohol Tax  
Cigarette Wholesaler  
Coal Severance Tax Return (November payment)  
Consumer Use Tax  
Emergency 911 Fee  
Health Care Provider Tax  
Insurance Premium Surcharge  
Oil Production Tax Return (November payment)  
Sales Tax  
Telecommunications Tax  
Tobacco Products, Snuff, and Chewing Tobacco  
Transient Room Tax  
Utility Gross Receipts License Tax  
Waste Tire Fee
- December 26** Motor Fuels Tax  
Sales Tax Accelerated Filers  
Twice-Monthly Income Tax Withholding Return (December 1–December 15 payment)

**NOTE:** If a return due date falls on a scheduled holiday or weekend, returns will be due the next working day.